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33d CONGRESS, } HOUSE OF REPRESENTATIVES. { Ex. Doc.
2d Session. } { No. 2.

VETO MESSAGE.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

RETURNING

The bill of the House No. 392, making certain appropriations, &c.

DECEMBER 4, 1854.—Read, and ordered to be printed; and further consideration postponed until Wednesday next.

To the House of Representatives:

I have received the bill entitled "An act making appropriations for the repair, preservation, and completion of certain public works heretofore commenced under the authority of law." It reaches me in the expiring hours of the session, and time does not allow full opportunity for examining and considering its provisions, or of stating at length the reasons which forbid me to give it my signature. It belongs to that class of measures which are commonly known as internal improvements by the general government, and which, from a very early period, have been deemed of doubtful constitutionality and expediency, and have thus failed to obtain the approbation of successive Chief Magistrates.

On such an examination of this bill as it has been in my power to make, I recognise in it certain provisions, national in their character, and which, if they stood alone, it would be compatible with my convictions of public duty to assent to; but, at the same time, it embraces others which are merely local, and not, in my judgment, warranted by any safe or true construction of the constitution.

To make proper and sound discriminations between these different provisions, would require a deliberate discussion of general principles, as well as a careful scrutiny of details, for the purpose of rightfully applying those principles to each separate item of appropriation.

Public opinion with regard to the value and importance of internal improvements in the country, is undivided. There is a disposition, on all hands, to have them prosecuted with energy, and to see the benefits sought to be attained *by them fully* realized. The prominent point of *difference between those who have* been regarded as the friends of a

system of internal improvements by the general government and those adverse to such a system, has been one of constitutional power, though more or less connected with considerations of expediency. My own judgment, it is well known, has on both grounds been opposed to a "general system of internal improvements" by the federal government. I have entertained the most serious doubts, from the inherent difficulties of its application, as well as from past unsatisfactory experience, whether the power could be so exercised by the general government as to render its use advantageous either to the country at large, or effectual for the accomplishment of the object contemplated.

I shall consider it incumbent on me to present to Congress, at its next session, a matured view of the whole subject, and to endeavor to define, approximately, at least, and according to my own convictions, what appropriations of this nature by the general government the great interests of the United States require, and the constitution will admit and sanction, in case no substitute should be devised capable of reconciling differences, both of constitutionality and expediency.

In the absence of the requisite means and time for duly considering the whole subject at present, and discussing such possible substitute, it becomes necessary to return this bill to the House of Representatives, in which it originated, and, for the reasons thus briefly submitted to the consideration of Congress, to withhold from it my approval.

FRANKLIN PIERCE.

WASHINGTON, D. C., *August* 4, 1854.

33d CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 3.

REPORT

OF

THE SECRETARY OF THE TREASURY,

ON THE

STATE OF THE FINANCES,

FOR

THE YEAR ENDING JUNE 30, 1854

WASHINGTON:
A. O. P. NICHOLSON, PRINTER.
1854.

REPORT

OF

THE SECRETARY OF THE TREASURY

ON THE STATE OF THE FINANCES.

DECEMBER 5, 1854.—Ordered to be printed.

DECEMBER 6, 1854.—Ordered, that 15,000 copies of the annual report of the Secretary of the Treasury, in addition to the usual number, be printed for the use of the House.

TREASURY DEPARTMENT,
December 4, 1854.

SIR: In obedience to the "act supplementary to the act entitled 'an act to establish the Treasury Department,'" approved May 10, 1800, the following report is submitted:

The balance in the treasury on the 1st of July, 1853, was		$21,942,892 56
And the actual receipts into the treasury for the first quarter:		
From customs	$19,718,822 00	
From lands	1,489,562 05	
Miscellaneous	147,994 87	
		21,356,378 92
And the estimated receipts for the other three quarters were:		
From customs	37,000,000 00	
From lands	3,000,000 00	
Miscellaneous	300,000 00	
Making the actual receipts for the first quarter, and the estimated receipts for the other three quarters		61,656,378 92
Add balance in the treasury		21,942,892 56
Total for service of the year		83,599,271 48

The actual expenditures of the first quarter of the fiscal year 1853 were $15,081,383 70, and the estimated expenditures for the remaining three quarters were $57,251,283 16, making for the actual expenditures of the first quarter, and the estimated expenditures for the other three quarters, $72,332,666 86; which would have left an estimated balance in the treasury on the 1st of July, 1854, of $11,266,604 62.

The actual receipts into the treasury for the fiscal year ending 30th of June, 1854, were as follow:

1st quarter—from customs		$19,718,822 00
from lands		1,489,562 05
miscellaneous		147,994 87
		21,356,378 92
2d quarter—from customs		$13,587,821 27
from lands		2,223,076 39
miscellaneous		101,963 64
		15,912,861 30
3d quarter—from customs		$16,896,724 83
from lands		2,012,908 36
miscellaneous		486,091 93
		19,395,725 12
4th quarter—from customs		$14,020,822 17
from lands		2,745,251 59
miscellaneous		118,666 10
		16,884,739 86
Making		$73,549,705 20
Balance in the treasury 1st of July, 1853		21,942,892 56
Total sum for the service of the fiscal year ending June 30, 1854		95,492,597 76
The receipts from customs were		$64,224,190 27
lands		8,470,798 39
miscellaneous		854,716 54
Balance in treasury		21,942,892 56
		95,492,597 76

The actual expenditures for each quarter of said year were—

For 1st quarter	$15,081,383 70	
2d quarter	22,301,896 24	
3d quarter	12,448,947 42	
4th quarter	25,522,402 90	
		75,354,630 26
Leaving a balance in the treasury on July 1, 1854, of		20,137,967 50

The usual and ordinary expenditures were as follow:

Civil list	$4,649,384 98
Foreign intercourse	7,726,677 13
Miscellaneous	13,531,310 33
Interior department	2,609,054 79
War department	11,733,629 48
Navy department	10,768,192 89
Redemption of public debt, interest and premium	24,336,380 66
Total expenditures	75,354,630 26

Balance in the treasury on July 1, 1854, $20,137,967 50, as appears, in detail, per Statement 1.

The estimated receipts for the fiscal year, ending June 30, 1855, were as follow:

From customs		$51,000,000 00
From lands		3,500,000 00
Miscellaneous		500,000 00
		55,000,000 00
Add estimated balance in the treasury July 1, 1854		11,266,604 62
Estimated resources for the fiscal year ending June 30, 1855		66,266,604 62

The estimated expenditures for the same year were as follow:

Balance of former appropriations to be expended during the year	$6,865,126 44	
Permanent and indefinite appropriations to be expended during the year	8,285,716 14	
Specific appropriations asked for the service of the year	35,909,434 54	
Making an aggregate of		51,060,277 12
Leaving in the treasury, on July 1, 1855, a balance of		15,206,327 50

The receipts of the 1st quarter of the fiscal year, ending September 30, 1854, have been as follow:

From customs	$18,639,798 45
From lands	2,731,654 12
Miscellaneous	149,850 28
Total	21,521,302 85

The expenditures for the same first quarter have been as follow:

Civil, miscellaneous, and foreign intercourse	$6,241,749 31
Interior Department	2,175,737 13
War Department	3,367,039 92
Navy Department	2,508,791 09
Redemption of public debt, interest and premium	1,876,013 17
Total expenditures	16,169,330 62

as appears, in detail, from Table 2.

The receipts for the remaining three quarters of the year are now estimated as follow:

From customs	$36,000,000 00
From lands	6,000,000 00
Miscellaneous	500,000 00
Total	42,500,000 00

The receipts for the first quarter, the estimated receipts for the remaining three quarters, and the balance in the treasury on the first day of July, 1854, make a total sum of $84,107,967 50 for the service of the fiscal year ending June 30, 1855.

The estimated expenditures for the remaining three quarters of the year are as follow:

Civil list, foreign intercourse, and miscellaneous	15,066,931 13
Deficiency in the Post Office Department	2,719,464 00
Interior Department	3,133,655 25
War Department	13,628,350 99
Navy Department	11,258,095 71
Interest on the public debt	2,370,093 60
Making	48,176,590 59
Total estimated expenditures for the year 1855	$64,345,921 21

The expenditures of the first quarter, and the estimated expenditures for the remaining three quarters, are $64,345,921 21, leaving an estimated balance in the treasury, on the 1st day of July, 1855, of $19,762,046 29.

There is always, at the close of the fiscal year, a balance thus estimated, not expended, of at least $12,000,000. That $12,000,000 may be applied to the purchase of the public debt during the remaining three quarters, without disturbing the estimated balance in the treasury.

The amount of the public debt, outstanding on the 1st day of July, 1853, was	$67,340,628 78
And on the 1st day of July, 1854	47,180,506 05
Being a reduction of	20,160,122 73

The estimated receipts for the fiscal year ending June 30, 1856, are as follow:

From customs	$56,000,000 00
From lands	6,000,000 00
Miscellaneous	500,000 00
	62,500,000 00
Add estimated balance in the treasury July 1, 1855	19,762,046 29
Making the estimated sum of	82,262,046 29

for the service of the fiscal year 1856.

Estimated expenditures for the fiscal year 1856:

Balance of former appropriations, to be expended this year	$11,212,905 20
Permanent and indefinite appropriations, to be expended this year	7,934,411 70
Appropriations asked for, and to be expended this year	41,722,516 47
	60,869,833 37

leaving the sum of $21,392,212 92 on the 1st of July, 1856.

Upon this estimate of the receipts and expenditures of the fiscal year 1856 there will be a balance in the treasury, on the 1st of July, 1856, of $21,392,212 92, without expending anything in the redemption of the public debt; but if $12,000,000 shall be applied to the redemption of the public debt, which may be done, there will remain an estimated balance in the treasury of $9,392,212 92.

It appears the receipts from customs, for the second, third, and fourth quarters of the fiscal year 1854, were not diminished from the pressure in the money market and other causes, as expected in my former report. They were kept up from importations, growing out of large exports of provisions, caused by the scarcity in England and France, and the expected demands of the European war, and by the shipments to this country of foreign manufacturers, who, owing to the want of a remunerating market in those countries, sought the benefit of ours. They were also kept up by a greater uniformity and better valuation of foreign goods, and a diminution in smuggling, caused by increased vigilance on the part of the revenue officers. The foreign and internal immigration to the new States and Territories, combined with speculative investments in the public lands, greatly increased the receipts from that source; so that, instead of a reduced revenue, as anticipated, the receipts have been greater than in any previous year.

It also appears from the statement of the receipts of the first quarter of the fiscal year 1854, that the receipts, both from customs and lands, have been greater for the quarter than a fair proportion of the estimated receipts for the year. This has grown out of the same causes that kept up the receipts from customs and lands, for the last three quarters of the fiscal year 1854, aided as to lands, to some extent, by the effect

of the act graduating the price, which operated in favor of the receipts, for the latter half of the quarter.

The receipts from customs for the remaining three quarters of the year cannot be in proportion to those of the first quarter, owing to the reciprocity treaty, introducing free trade with the British colonies, and the short crops in almost all portions of the country, which must materially affect the exportation of provisions, and the return importations, and diminish the ability to purchase and pay for foreign goods. The effect of a scarcity of provisions, with consequent high prices, has always been to diminish the consumption of other articles of customary use, and may be expected to operate on the importations for the remaining three quarters of the year, as it certainly will on the consumption. Moreover, the United States have enjoyed a long period of agricultural, manufacturing, and commercial prosperity, under extended bank and other credit facilities, backed by the immense production of gold from the mines of California. This has led to large speculative investments in railroads, lands, lots, houses, ships, stocks, and other enterprises, and to enhanced prices for rents, labor, provisions, and all the necessaries of life. The bank and credit facilities have been in check for more than a year, with a prospect of a continued check; whilst the large and extended indebtedness of operators has to be met under receding prices, without the stimulating effect of new enterprises. This will also act in restraint of importations and consumption. In the estimated receipts from customs for the three remaining quarters of the current fiscal year, the effects of the reciprocity treaty and reduced importations have been considered; whilst, also, the same causes will operate in the sale of the public lands; but the effect of the act graduating the price has been considered sufficient to keep up the receipts from the latter source to what they were for the fiscal year 1854.

The estimate of receipts for the fiscal year 1856 has been made from an expectation that the same causes which will operate to reduce the importations and consumption of foreign goods for the remaining three quarters of the fiscal year 1855, will be continued through a part of the succeeding year, and sensibly affect the importation and consumption of foreign goods.

The accompanying table, 3, exhibits the particulars of the public debt on the 1st of July, 1853, and the accompanying table, 4, exhibits the particulars of the public debt on the 1st of July, 1854, to which is appended a table exhibiting the interest paid on the public debt during the fiscal year 1854, and the principal, interest, and premium, on the part redeemed within that year. Table 5 exhibits the principal, interest, and premium on the public debt redeemed from the 1st July, 1854, to the 20th of November, 1854. From these tables it appears that the sum of $20,098,422 73 of the public debt was redeemed between the 1st of July, 1853, and the 1st of July, 1854, and that the interest and premium paid on the amount redeemed was $3,345,545 23; and the principal, interest, and premium on that part of the public debt redeemed between the 1st of July, 1854, and the 20th of November, 1854, was $2,604,203 51.

The table, 6, which accompanies this report, exhibits the tonnage *engaged in* our foreign and coasting trade from the year 1789 to the 30th

of June, 1854. It will be seen the increase for the last year has been 395,892 $\frac{19}{20}$ tons.

The table, 7, which accompanies this report, exhibits our exports and imports for the same time; and the table, 8, which also accompanies this report, exhibits the sums received into the treasury from customs, public lands, miscellaneous sources, including loans and treasury notes, and the tariff, and particular price of the public lands under which the same was received; also the annual expenditures during the same period. From the table of exports and imports it appears the imports are $26,321,317 in excess of the exports, no account being taken of the precious metals brought in by emigrants. The profits on our exports, and the freights earned by our ships in foreign trade, ought to more than cover this excess. The exports include over $38,000,000 of specie and bullion exported; but, whilst specie and bullion are products of labor in our mines, they rank with any other product, and must enter into our foreign trade as articles of commerce, and can have no prejudicial effect upon the great interests of the country. These tables combined, exhibit the growth of our commercial marine, of our exports and imports, and the receipts and expenditures of our government, and prove that the receipts into the treasury are sufficient to meet all reasonable expenditures, discharge the public debt, and allow a reduction of the rate of taxation, with almost a certainty that our increasing commerce will give an increase of revenue equal to the reasonable demands of the future.

Therefore, I feel it necessary, again, to call the attention of Congress to the propriety of reducing the revenue from customs, so that no more money shall be received into the treasury than is required for an economical administration of the government. The reduction proposed in my former report, as carried out by the bill prepared in this department, and the reduction proposed in the bill, prepared and reported by the Committee of Ways and Means of the House of Representatives, would each have effected the object of bringing the receipts from customs to the proposed revenue standard.

The present tariff has eight schedules, or different rates of duties, as follow: The first of 100 per cent., the second of 40 per cent., the third of 30 per cent., the fourth of 25 per cent., the fifth of 20 per cent., the sixth of 15 per cent., the seventh of 10 per cent., and the eighth of 5 per cent. The bill prepared by the Committee of the House of Representatives has five schedules, as follow: The first of 100 per cent., the second of 20 per cent., the third of 15 per cent., the fourth of 10 per cent., and the fifth of five per cent. And the bill prepared at this department, and which is substantially the one reported by the minority of the Committee of the House of Representatives, has but two rates of duty: The first of 100 per cent., and the second of 25 per cent. There are difficulties in the execution of the present tariff growing out of the required classification under the eight schedules; and these difficulties continue to increase by the acts of the manufacturers in assimilating one class of goods to another, and in ascertaining the material of chief value in the fabrics. The difficulties would be reduced under the bill of the committee, and would entirely disappear under that proposed by the department.

The bill of the committee, with the tables herewith annexed, exhibits the revenue from customs for the fiscal year ending June 30, 1853, and what has been the revenue under the present tariff for the average of six years, including 1853, and what would have been the receipts for the same periods under the bill of the committee, and under the one recommended by this department. These tables only include the enumerated articles in the bill of the committee, leaving the sum of about $2,000,000 of revenue from unenumerated articles; but they are sufficient to explain the character of the present tariff, the one proposed by the committee, and the one by the department.

Herewith is also presented exhibit 10, containing the free list proposed by this department, to which is added the English tariff on the same articles; from which it will be seen that the English tariff makes most of these articles free; and, as far as these articles are used in the arts and manufactures, most of them are free of duty under the laws of other manufacturing nations. Under the English tariff, the raw material used in the arts and manufactures have been made free of duty, whilst our tariff of 1846 imposes on those articles heavy duties; and thus, to the extent of the duty on the raw material, the English manufacturer has a decided advantage over manufacturers of the United States in the markets of other nations, whilst the effect of the tariff of 1846 is reduced in our own markets. In the revision of the tariff, for the purpose of reducing the revenue, it was deemed expedient and proper to take away the advantages accruing to the manufactures of other countries, under their free list, by making the same articles free under our laws, except as to the article of wool, and as to that article, on the coarser wools. Under the reciprocity treaty, wool from the British provinces will be admitted free of duty. In 1853, the importations of wool and woolen goods amounted to over $30,000,000, and the wool and the value of the wool in the manufactured article, amounted to at least $10,000,000. This was over and above the amount produced in the country, and affords satisfactory evidence that sufficient wool is not produced in the country for its consumption. The consumption of wool in the United States for the year 1853, is estimated at 200,000,000 pounds, of which 60,000,000 is the production of the country, and 21,000,000 imported as wool, and the balance of 119,000,000 imported in manufactures of wool.

The proposed addition of articles of general consumption to the free list, such as salt, &c., was deemed more questionable, but was made because it seemed to have had the sanction of Congress and the people, as to tea and coffee, and it was thought would leave the operation of the tariff laws more equitable in their bearing upon all sections of the country than a general reduction on all articles. The addition of unadulterated wines was made to promote our commercial intercourse with wine-producing countries.

The present tariff, the bill of the Committee of the House of Representatives, and that of this department, impose the like duty of 100 per cent. on spirits imported. The bill of the committee reduces the schedules of the present tariff from 40, 30, and 25 per cent. to 20 per cent., retaining the 15, 10, and 5 per cent. schedules, with some transposition of articles from one schedule to another; whilst that of the

department imposes a duty of 25 per cent. on all articles not made free; most of the articles in the 15, 10, and 5 per cent. schedules of the present tariff having been added to the free list, there being no just reason why the articles not added to the free list should not pay the higher rate of 25 per cent. The table, 11, which accompanies this report, exhibits the amount that would have been collected for the year 1853 under the present tariff, the bill of the committee, and that of the department, and what would have been collected under each schedule of the bill of the committee, and affords evidence that the 5th schedule will not pay the expenses of collection. Indeed, it is believed the advantages of these schedules will be counterbalanced by the increased difficulties and expense of collection. Whether the general rate should be 20 or 25 per cent., is a question of some doubt. It was thought that a reduction to 20 per cent. might have the effect of increasing the revenue by increasing the importations; whilst the duty of 25 per cent. would not probably have that effect. A question of greater difficulty was, whether the rate of 40 per cent. should not be retained on manufactured and adulterated wines, and whether silks and some other sumptuary articles should not be added to that schedule. Upon mature reflection, I am fully satisfied that the schedule of 40 per cent. should have been retained, keeping in it wines not made free, and adding to it silks of all kinds, laces of all kinds, millinery of all kinds, and other sumptuary articles; and I now recommend that, in revising the tariff, such a schedule, specifying the articles, be added.

The table, 12, which accompanies this report, exhibits the articles manufactured in the United States, which have formed a part of our exports, for the years 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853, and 1854. It will be seen from this table that there has been a great increase in the annual export of articles manufactured in this country. It may be fairly calculated that the $26,000,000, and upwards, of manufactured articles exported during the fiscal year 1854 will continue gradually to increase, until the manufactures of the United States shall constitute a fair proportion of our foreign exports.

In recognising, as I do, the principle that duties should be levied for revenue, and not for protection, I have considered it no departure from the principle to counteract the legislation of other countries, and make the same articles free under our laws that are free under theirs; knowing, also, that there never has been a tariff law enacted, under the constitution, in which some articles were not allowed to be imported free of duty.

The table, 13, which accompanies this report, exhibits duties to the amount of $1,524,457 40 on the articles made free by the reciprocity treaty with Great Britain during the fiscal year 1854; to which extent the annual revenue from customs will thereby be reduced.

In my former report a repeal of the fishing bounties was recommended, for the reasons there referred to. That recommendation is renewed, and the subject of drawback duties on refined sugar is recommended to the consideration of Congress. The same principle would require like drawbacks on all exported articles on which there is a duty on the raw material used in their manufacture.

The reports of the First, Second, Third, Fourth, Fifth, and Sixth Auditors, and of the First and Second Comptrollers, and the Commis-

sioner of Customs, which accompany this report, numbered from 14 to 22, inclusive, exhibit a fair statement of the operations and condition of their respective offices. They are all in good order, and the current business is promptly, and, it is believed, correctly done; and, besides, considerable progress has been made in closing the large unsettled balances that stood open on the books of the treasury, as stated in my former report. That report stated the outstanding balance on the 1st of April, 1853, at.....$132,521,704 09
And there had been settled, up to the date of that report 30,500,154 50

Leaving.....$102,021,549 59

Since the date of that report, this sum has been reduced by settlements, collections, &c., as follow:

In the office of the First and Fifth Auditors, per report of the First Comptroller of the Treasury.....	$65,237,291 47	
Corrections in the same.....	1,001,020 00	
In the office of the First Auditor, per report of the Commissioner of Customs.....	2,523,872 72	
In the office of the Second, Third, and Fourth Auditors, per report of the Second Comptroller.....	4,924,265 64	
In the office of the Auditor for the Post Office department.....	400,715 64	
In the office of the Solicitor of the Treasury.....	351,235 50	
		74,438,400 97
Leaving yet unclosed.....		$27,583,148 62

The reports of the First and Second Comptrollers, and of the Commissioner of Customs, upon the subject of these balances, numbered 23, 24, and 25, and which accompany this report, give reason to hope that in another year they will be still further reduced, and a stricter system of accounting enforced.

The force in the office of the Sixth Auditor and First Comptroller is inadequate to the increased business in the former, and the increased business and arrearages in the latter; and it was not possible to give the required additional force by transfers from other offices, owing, in part, to the curtailment of five clerks in the Third Auditor's office, one in the Second Auditor's office, and one in the Second Comptroller's, from the failure to estimate for them, and from Congress only granting eleven of the twenty-one clerks recommended by the department. The attention of Congress is called to the report of the Sixth Auditor and the First Comptroller, as to the necessity for additional force in their respective offices. It is recommended that Congress allow five additional clerks and two additional messengers to the Sixth

Auditor, and two additional clerks to the First Comptroller. The attention of Congress is also called to the report of the Sixth Auditor, as to the necessity of additional room for the accommodation of the clerks of his office, and the safety of the accumulating papers and records, with a recommendation that Congress make provision for the same.

It would facilitate the business, and render less complicated the accounts of the department, should all the accounts of the Interior Department be given to the Second Auditor, and all the accounts of the War Department be given to the Third Auditor, as recommended in my former report.

The attention of Congress is called to the fact that the Commissioner of the General Land Office and his clerks still occupy a portion of the Treasury building, and that the First and Fifth Auditors and their clerks, and part of the clerks of the Third Auditor, have to be accommodated in rented buildings, apart from the Treasury building; also, that the clerical force in the building cannot be accommodated in suitable connexion. Under the expectation that the Land Office will be removed in the course of next spring, an estimate has been submitted for the expense of affording additional light and ventilation to the Treasury building, so that the rooms will be more convenient and comfortable, and the necessary appropriation for that purpose is recommended.

The system of monthly accounts from the collectors of customs, and the settlement thereof, within the succeeding month, at the Treasury, has been adhered to and fully carried out, with a few exceptions upon the Pacific; and the accounts are being rendered and settled with great despatch. The benefits growing out of this system to the public, and the officers of the revenue, is more manifest the longer it is enforced. The department has caused the collector's offices in all the ports to be examined within the year, with but few exceptions, by agents of the department, in order to ascertain how their books and accounts were kept, and, by personal inspection, how the official corps discharged their duties. These examinations have enabled this department to correct errors and omissions, and to see that the official corps devote themselves, in person, to the duties confided to them, and have resulted in securing greater vigilance, and a more faithful application of the revenue laws.

The report of the Register of the Treasury (No. 26) also accompanies this. It exhibits a greatly-improved condition of his office. The annual report on commerce and navigation is in advance of any former one, and will be in print for the use of Congress at the commencement of its labors. The business of the office has been promptly and well done.

The report of the Solicitor of the Treasury (No. 27) also accompanies this report, and exhibits the operations of that office, and the attention given to the trial of suits, and the collection of money upon judgments in favor of the United States, with suggestions as to the propriety of amending the law, so as to authorize a commission to district attorneys for the collection of old judgments, and the propriety of authorizing the department to make compromises and settlements. The attention of Congress is called to the subject, with a recommendation that the department be authorized to allow district attor-

neys and others, employed for that purpose, a commission not exceeding ten per cent. on the amount collected.

The Solicitor of the Treasury has caused to be made out a schedule (No. 28) of all the lots and lands purchased under execution and decrees for the United States, or otherwise taken for debts due to the United States, and which have heretofore been sold, and also a schedule of all such lands as are now held by the United States. They are submitted, in order that Congress may have in view the sales heretofore made, and devise some suitable mode for the future sale of the property on hand, and such as may hereafter be acquired; also for closing or crediting on the books of the Treasury such debts as have been, or shall be, discharged in whole or in part by the purchase of real estate; because, after accounts have been stated at the Treasury, leaving a balance due to the United States, they are passed to the Register, and appear on his books, and then to the solicitor, and appear on his books, and are then sent to the proper district attorney for suit. When the debt is collected and paid into the treasury, in whole or in part, the amount so paid is entered on the books of the Auditor, where the account was first stated, and then on the books of the Comptroller, and then on the books of the Register; but where lands or any other thing is purchased under execution for the debt in whole or in part, no entry thereof is made on the books of the Auditor, Comptroller, and Register, until a re-sale is made and the money is paid into the treasury; and when the United States fail, in whole or in part, in the courts, no entry is made on the books of the Auditor, Comptroller, and Register. Thus, the books of the Treasury exhibit balances due the United States after the same are discharged. This might be remedied by a treasury regulation, causing the proper entries to be made on the books of the Auditor, Comptroller, and Register, and opening in each office an account of the lands, &c., purchased for the United States on each debt, and for the discrepancies between the treasury statements of indebtedness and the judgment in the particular case; but it had better be regulated by Congress. This correction of the books would be a work taking considerable time and labor, as it would require to overhaul the books from the commencement of the government. Yet no just statement of the condition of the balances on the books of the treasury can be made until it is done.

The report of the Treasurer of the United States, (No. 29,) also accompanies this. The business in the office of the treasurer has been promptly and satisfactorily performed. The money, both of the United States and the disbursing agents of the government, deposited, has been safely kept. One additional clerk for the Treasurer's office is recommended, for the reason stated by the Treasurer in his report.

Under the 11th section of the independent treasury law, it was thought advisable to have the offices of the assistant treasurers, and the depositaries of the United States, examined by an agent of the department, and Mr. William M. Gouge was appointed to examine all of them, except that of San Francisco, California. His letter of appointment, No. 30, accompanies this report, as also his general report upon the condition and operation of the offices used as depositaries of the public money, and by the disbursing agents of the government, exhibiting a

highly satisfactory condition of said offices, the keeping the books and the public money, and the duties of the respective officers. He will be required to examine the southern offices not heretofore examined by him. The assistant treasurer's office at San Francisco has been examined by J. Ross Browne, another agent of the department, and that office found in good condition, and the business promptly and satisfactorily performed.

The table, 31, which accompanies this report exhibits the imports and exports of coin from the 30th day of September, 1821, to the 30th day of June, 1854; and the table, 32, which accompanies this report, exhibits the coinage at the United States mint from the year 1792 to the 30th day of September, 1854; and the table, 33, which also accompanies this report, exhibits the coinage of the United States mint and branches, from our own mines, from the year 1804 to the 30th day of September, 1854.

Under the act of 1853 there has been $16,152,170 of silver coined at the mint in Philadelphia and branch mint at New Orleans, and circulated at Philadelphia, New York, Boston, Detroit, Chicago, Baltimore, Washington, Richmond, Norfolk, Charleston, Savannah, New Orleans, St. Louis, Jeffersonville, Cincinnati, San Francisco, and Pittsburg; and furnished to citizens at various other places. This has tended to keep a sound currency for change in circulation, and afforded great convenience to the public; but the circulation of large amounts of small bank notes has contracted the benefits of the silver change in many places, or driven it away, or tied it up in the pockets of the people. The full benefit of silver coinage for change can never be realized whilst small bank notes are encouraged under bank charters, and made current by the patronage of the community.

These tables give some data from which an estimate may be made of the increasing amount of gold and silver coin retained in the country. The table, 34, with the remarks annexed, which accompany this report, exhibits estimates made by Secretaries of the Treasury and others, of the amount of gold and silver coin in the country at different periods, and gives the amount on the 30th of September, 1854, at $241,000,000, which is believed not to be a high estimate. Of this sum there was about $60,000,000 in the banks, and $26,000,000 in the United States treasury; the rest being in circulation amongst the people, or hoarded up.

It appears from the report on the banks from this department, submitted to Congress on the 6th of May, 1854, that in 1850–'51 there were 879 banks in the United States, with a capital of $227,807,533, and in 1853–'54 there were 1208 banks, with a capital of $301,756,071, being an increase of $73,948,538. In 1850–'51 the circulation of the 879 banks was $155,165,251, deposites $128,957,712, due to other banks $46,411,928, and together $330,539,891; and in 1853–'54 the circulation of the 1208 banks was $204,689,207, the deposites $188,188,744, and there was due to other banks $50,322,162, and together $443,200,113, making an increase of $112,660,222, with specie in their vaults in 1850–'51 of $48,671,048, and in 1853–'54 of $59,410,253, being an increase of $10,739,205. These tables exhibit a bank circulation of $204,689,209, against the $241,000,000 of gold and silver in

the country. The independent treasury of the United States, receiving and paying for the fiscal year 1854 more than $75,000,000 in the current coin, has kept up the demand for it, and prevented the large bank circulation from obtaining the mastery, and driving the constitutional currency from the country. In our table of exports we find an increase in the export of coin over the previous year, but not exceeding the produce of our mines. This increase may be, in part, accounted for by the large redemption of the public debt held abroad, and the bank circulation, a large part of which was in small notes circulated at a discount in places remote from the issuing bank, and forcing the better currency of gold and silver out of the market.

The United States having placed her receipts and expenditures upon the constitutional currency of gold and silver, it is in the power of the States, by prohibiting the banks from issuing and circulating notes of a small denomination, and by making the constitutional currency the basis of their own receipts and expenditures, to give the victory in all times to the constitutional currency, keep a sufficiency in the country for all the purposes of a circulating medium, and prevent the evils and losses that always attend an inferior currency. The disorder now felt in money matters grows out of the failure of many of these banks, and the curtailment of the circulation and discounts of others—which in the last six months must have reached forty or fifty millions of dollars; and in part out of the effects produced by the large imports, and in part out of the want of confidence between lender and borrower. It cannot be attributed to the shipment of gold and silver, which is nothing but a consequence growing out of these causes.

The independent treasury has been administered in strict accordance with the provisions of the law, in all respects, as stated in my former report. There has been found no difficulty in its operation, nor in complying with any of the provisions of the law. The opening the treasurer's office at Washington, and the offices of the several assistant treasurers and public depositaries, as places of deposite for the disbursing agents of the government, has been attended with signal success, and resulted in great advantage to the executive departments and the disbursing agents. The table, 35, which accompanies this report, shows the growth of the deposite system; the number of disbursing agents who deposite, with the places and amount of deposite at different periods. It will be seen that in September these deposites exceeded $3,500,000; whilst all disbursing agents who could, have not availed themselves of the privilege, and many disbursing agents could not do so, because there were not depositaries convenient to their location. The returns of these deposites furnish the means of ascertaining the operations of disbursing agents, and whether the funds are kept in readiness to meet the appropriations; whilst, upon the removal, resignation or death of a disbursing agent, the amount on deposite passes at once into the United States treasury and to the credit of the depositor, without the procrastination caused by having to await a settlement by the agent or an administration; and can at once be applied to the purposes of the appropriation through another agent. The money thus on deposite is as safe and secure as that in the treasury, and is without risk to the depositor; and it is right the government, and not the disburs-

ing agent, should be at the expense and risk of keeping the public money until actually disbursed. It is to be regretted that all disbursing agents conveniently situated have not availed themselves of the right to deposite, because it furnishes cause of mistrust as to a strict compliance with the law, both in respect to the deposite and use of the public money; and does not give the United States the benefit of promptly obtaining the amount not disbursed, upon the removal, resignation or death of the incumbent.

The work on the coast survey continues to make good progress, and the means appear to have been carefully and economically used. If the work shall have the continued support of Congress for a few years more, the fullest and most reliable knowledge will be obtained of our extensive coast, and of all our harbors, to the great advantage of our navigation and commerce. The work is recommended to the consideration of Congress, with the belief that no more convenient time will be found for its continuance and completion, nor a more able corps of officers to which it can be confided.

The report of the Light-house Board, No. 37, also accompanies this report, and is referred to for the detailed operations for the past year. The business has been promptly and faithfully attended to in all its branches, and the system made as efficient as the time and means would allow; and it is recommended to the continued favor of Congress, in order that increased facilities may be given to navigation in all its branches and connexions.

Under the appropriation of $20,000 for continuing the system of protecting human life from shipwreck on the New Jersey coast, and $20,000 appropriated without specification, (which the department has thought advisable to expend on the coast of Long Island,) Mr. S. C. Dunham was appointed for the New Jersey coast, and Mr. J. N. Schellinger for the Long Island coast, with instructions to examine existing stations, and report what would be needed to put them in a perfect state, and to select intermediate stations, so as to make the stations on each coast five instead of ten miles apart. Both these agents have reported, and are now employed in building the houses at the new stations, and providing the articles required for them and the old ones, and the additional boats have been built, and are being shipped to the new stations.

Under the appropriation of $12,500 for locating boats at different points on Lake Michigan, twenty-three boats have been purchased and sent to the places indicated in the act. Boats for the two remaining points will be purchased and sent so soon as persons can be found to take the proper care of them; for which purpose the necessary inquiries are now being instituted.

The late melancholy disaster to the ship "New Era" has shown the inadequacy of the mortars heretofore used for throwing lines to vessels in distress, and establishing a communication between the wreck and the shore. Experiments are now being made, with a view of providing a mortar, mounted, and capable of throwing a ball and line the requisite distance. The appropriations will not be sufficient to place all the stations in an entirely effective condition.

The report, No. 38, from Captain A. H. Bowman, of the engineer

corps, in charge of the construction of custom-houses, marine hospitals, &c., which accompanies this, gives information in detail of all that has been done towards the completion of those under the direction of this department since the date of my last report, and of the working of the system of operations, and affords all necessary information upon that subject. The attention of Congress is particularly called to that part of the report which relates to the custom-house being built at New Orleans. It satisfactorily appears that the foundation is not sufficient for the weight and character of the superstructure, as specified in the plan, according to which Congress has directed it to be built; and that there is urgent necessity to modify the plan and remedy the evil as far as practicable, and a modification of the plan as indicated by Captain Bowman is recommended.

The attention of Congress is also called to the report of Captain Bowman upon the site for a custom-house at Detroit; and it is recommended, for the reasons stated by him, that authority be given to sell the present lot, and purchase a more suitable one.

The department has selected sites for the custom-houses at New Haven, Connecticut; Burlington, Vermont; Oswego, New York; Toledo and Sandusky, Ohio; Chicago, Illinois; Milwaukie, Wisconsin; and Wheeling, Virginia, in accordance with the report of Captain Bowman, No. 39, accompanying this, he having been sent to examine the sites offered in the several cities, and confer with the commissioners and others upon the subject; and steps are being taken to obtain the titles, with a view to early action in having the buildings constructed. The table, No. 40, exhibits the sites and prices agreed to be paid in the several cities. No report was made on the site at Buffalo, New York; Cincinnati, Ohio; and Burlington, Iowa, for the reasons stated in the same report. There has not been time for information from New Orleans since instructions were issued to obtain offers for a site for the marine hospital there.

The department having learned of an embezzlement of bullion by one of the officers in the mint at Philadelphia, determined to have the mint and course of business investigated, and a detailed report made with a view to the better security of its operations. Messrs. Richard Smith and J. C. Pickett were appointed for that purpose. A copy of the letter of appointment (No. 41) and their report accompany this, with a copy of the new regulations which the Director of the mint has adopted, with the sanction of this department, for the government of the mint and branches. They are submitted to Congress for such additional legislation as the circumstances seem to require.

The condition of the mint at Philadelphia, as to safety as a depository and security from fire, was examined by Captain Bowman, under the directions of this department. His report (No. 42) accompanies this, and states the necessity of giving the same greater security as a mint and depository, and of its being made fire-proof; and estimates are submitted for the alterations, and also for improving the vaults of the Treasury building at Washington. In Captain Bowman's general report it is stated that the appropriation for the repairs of the branch mint at New Orleans is not sufficient to make it thoroughly fire-proof

and secure as a mint and depository, and estimates are submitted for that purpose. The attention of Congress is called to the condition of the mint at Philadelphia and the branch mint at New Orleans, and of the vaults in the treasury, and such appropriations recommended as will make them fire-proof and perfectly safe. The propriety of an annual appropriation, for keeping in repair the vaults and safes for the assistant treasurers and depositories, is submitted.

The table, 43, which accompanies this report, exhibits fifty-four places, including the marine hospitals, where relief is afforded to sick and disabled seamen, under the direction of this department, with the average cost per day of each patient at the several places. It appears the average cost is fair and reasonable at most of the places, but at others it greatly exceeds what it should be. Every effort has been made to bring the cost within fair and reasonable limits, but the greatest discrepancies are found in those places where there are but few patients to accommodate, and where it has been found impossible to reduce the items constituting the largest average in the expense, such as compensation of surgeons, &c.

The report of the supervising inspectors of steamboats, under the act of 30th August, 1852, No. 44, accompanies this report, as also a letter from Mr. William M. Gouge, charged by this department with the duty of attending the meetings. The department also procured Professor Booth, melter and refiner at the mint in Philadelphia, to experiment upon fusible alloys, in connexion with Evan's safety valves, and otherwise, with a view of testing the same, and in order to have reliable alloys should it be determined to continue their use. His report, No. 45, also accompanies this, and gives valuable information upon the subject. The attention of Congress is called to the suggestions in the report of the supervisors, the letter of Mr. Gouge, and the report of Professor Booth. The department has been furnished with the table, 46, which accompanies this report, showing the loss of sixty-three steam vessels from the 1st of January, 1854, to June of the same year, with the causes thereof. This table exhibits ten by collision, seventeen by fire, five from ice, twenty-three from snags, and states nineteen of them were lost from inattention and negligence, thirty-one from accident, one from being unseaworthy, and only two from unavoidable causes. This exhibit proves that much remains to be done, under the steamboat act, to secure capable and efficient officers on steam vessels for the preservation of life. These, and the recent losses upon the ocean, properly raise the question whether the law should provide greater security in the construction of steam-passenger vessels, or leave them as now to the ship-owners.

In my former report the attention of Congress was called to the inconvenience arising from two sets of local inspectors, one under the act of 1838, and the other under the act of 1852, and the propriety of having but one set under the same superintendence. The regulations which the supervising inspectors are authorized to make, should also have the approval of the department, and its supervision in enforcing them.

The propriety of providing for supervising inspectors on the Pacific coast was also stated, and is again recommended. The attention of Congress is also called to the penalty for collision, under the act of

1838, which only applies to the destruction of life on the vessel the officer commands, and does not embrace the killing done on the other vessel.

There seems to be no express provision, in any act of Congress, that the records and papers of the several collectors of customs shall be public property, and left in the offices for the use of their successors; nor any provision making it a felony to make false entries in the collectors' books, or return false accounts to the treasury. It has been customary in many of the districts for the outgoing collector to carry away the books and papers, on the pretence that they were private property, because purchased out of the emoluments of the collector, under the regulations of the treasury. They have been declared, by a treasury circular, the property of the United States, and directed to be preserved and handed over to the successor. The fact that these books were carried away was cause of suspicion as to the integrity of the collectors, and in four ports, to wit, Oswego, Cleveland, Toledo, and Milwaukie, where other strong circumstances strengthened the suspicion, investigations were instituted, with copies of the returns made to the treasury, and the books and receipts of the importers in the United States and those in Canada examined. The accounts of the late collector at Oswego were ascertained to have suppressed duties, actually collected by him, to over $75,000; the collector at Cleveland to an amount almost of $115,000; the collector at Toledo to an amount of about $5,000; and the collector at Milwaukie to over $3,000. These are the first frauds of this description that have ever been brought to light. They are now presented to the consideration of Congress, for such additional legislation as may be deemed necessary. In the revision of the revenue laws prepared at this department, under a resolution of the Senate, and now before that body, clauses have been inserted for the purpose of providing the proper remedy. There has been no revision of the revenue laws since the enactment of 1789. The necessity of a revision is respectfully urged upon the consideration of Congress.

In addition to the tables and reports herein before particularly mentioned, various statements of exports and imports, a statement of the persons employed in the several collection districts, and a complete set of the circulars issued by this department since the date of my former report, also accompany this.

The important interests confided to this department require that the clerical force should be not only capable, but trustworthy in all respects. I find there has been great improvement in that force. In most cases, the best of those found in office were retained, and under the system of classification, when vacancies occurred, a rule was established to promote, for capacity and efficiency, from the lower to the higher classes, whilst the required examinations have secured more capable clerks for the first class. The rules of the office are strictly enforced, and there exists commendable industry, capacity, efficiency, and, it is believed, integrity, in the corps employed. The department is being brought into good condition.

All which is respectfully submitted.

JAMES GUTHRIE,
Secretary of the Treasury.

List of Papers accompanying the Annual Report of the Secretary of the Treasury on the Finances.

No.

1. Table of receipts and expenditures for the year ended 30th June, 1854.
2. Table of receipts and expenditures for the quarter ended 30th September, 1854.
3. Statement exhibiting the amount of the public debt on the 1st July, 1853.
4. Statement showing the amount of the public debt of the United States on the 1st July, 1854, with interest and premium.
5. Same table from 1st July to 20th November, 1854.
6. Statement exhibiting the amount of the tonnage of the United States annually from 1789 to 1854, inclusive.
7. Statement exhibiting the gross value of exports and imports from the beginning of the government to the 30th June, 1854.
8. A table showing the revenue collected from the beginning of the government to the 30th June, 1854, under the several heads of customs, public lands and miscellaneous sources, including loans and treasury notes; also, the expenditures during the same period, and the particular tariff and price of lands under which the revenue from these sources was collected.
10. Duties on articles recommended for free admission compared with those imposed by the English tariff of August 20, 1853.
11. Comparative statement of the working of the existing tariff, of the project of the Secretary of the Treasury, and of the bill of the Committee of Ways and Means, for the year ending June 30, 1853, and the annual average for the six years ending that date, with the per-centage of each article.
12. Statement exhibiting the value of manufactured articles of domestic produce exported to foreign countries from the 30th day of June, 1845, to June 30, 1854.
13. Statement exhibiting the value and amount of duties on articles which were imported during the fiscal year 1854, and now made free by the reciprocity treaty.
14. Report of the First Auditor on the operations of his office.
15. Report of the Second Auditor on the operations of his office.
16. Report of the Third Auditor on the operations of his office.
17. Report of the Fourth Auditor on the operations of his office.
18. Report of the Fifth Auditor on the operations of his office.
19. Report of the Auditor of the Post Office Department on the operations of his office.
20. Report of the First Comptroller on the operations of his office.
21. Report of the Second Comptroller on the operations of his office.
22. Report of the Commissioner of Customs on the operations of his office.
23. Report of the First Comptroller on old balances.
24. Report of the Second Comptroller on old balances.
25. Report of the Commissioner of Customs on old balances.

26. Report of the Register of the Treasury on the operations of his office.
27. Letter of the Solicitor, and statement of the Solicitor of the Treasury of lands set off to, and acquired by, the United States, whether sold, and unsold.
28. Letter of the Solicitor, and statement of suits under charge of the Solicitor of the Treasury.
29. Report of the Treasurer of the United States on the operations of his office.
30. Letter of instructions to Wm. M. Gouge, to examine depositories of the Treasury, together with his report thereon.
31. Statement exhibiting the amount of coin and bullion imported and exported annually, from 1821 to 1854, inclusive, and also the amount of importation over exportation, and of exportation over importation, during the same years.
32. Gold and silver coinage at the mint of the United States in the several years from its establishment in 1792, and including the coinage of the branch mints from the commencement of their operation in 1838, to September 30, 1854.
33. Table showing coinage at mint and branches, from our own mines.
34. Estimate of the amount of gold and silver in the country.
35. Table showing the growth of the deposite system.
37. Report of the Light-house Board.
38. Report of Captain A. H. Bowman, engineer, in charge of the "Office of the Construction of Buildings under the Treasury Department."
39. Report of Captain Bowman on selection of sites for custom-houses at New Haven, Conn, Burlington, Vt., Oswego and Buffalo, N. Y., Toledo and Sandusky, Ohio, Chicago, Ill., Milwaukie, Wis., and Wheeling, Va.
40. List of sites selected for Custom-Houses, and prices to be paid.
41. Letter of the Secretary of the Treasury to Richard Smith and J. C. Picket, directing examination of the mint at Philadelphia; their report on such examination, and regulations thereupon devised.
43. Table of marine hospitals, &c.
44. Report of board of supervising inspectors of steamboats.
45. Report of Professor Booth on his experiments in fusible alloys to be used to prevent explosions on steamboats.
46. Steamboats destroyed by various causes from January to June, 1854.
47. Statement exhibiting the total value of imports, and the imports consumed in the United States, exclusive of specie, during each fiscal year from 1821 to 1854; showing, also, the value of foreign and domestic exports, exclusive of specie, and the tonnage employed during the same periods.
48. Statement exhibiting the value of foreign merchandise imported, re-exported, and consumed annually from 1821 to 1854, inclusive, and also the estimated population and rate of consumption per capita, during the same period.

49. Statement exhibiting the quantity and value of tobacco and rice exported annually from 1821 to 1854 inclusive.
50. Statement exhibiting the aggregate value of breadstuffs and provisions exported annually from 1821 to 1854.
51. Statement exhibiting the quantity and value of cotton exported annually from 1821 to 1854 inclusive, and the average price per pound.
52. Statement exhibiting the value of imports annually from 1821 to 1853.
53. Statement exhibiting the value of dutiable merchandise re-exported annually from 1821 to 1854 inclusive; and showing, also, the value re-exported from warehouses under the act of August 6, 1846.
54. Statement showing the value of goods remaining in warehouses at the close of each quarter, from September 30, 1847, to June 30, 1854, as exhibited by the quarterly returns of the collectors of the customs, under the provisions of the act of August 6, 1846, and also the amount of duties payable thereon.
55. Statement exhibiting the quantity of wine, spirits, &c., imported annually from 1843 to 1854 inclusive.
56. Statement exhibiting the value of certain articles imported during the years ending on the 30th of June, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853 and 1854 (after deducting the re-exportations,) and the amount of duty which accrued on each during the same periods respectively.
57. Summary view of domestic exports for eight years to 30th June, 1854.
58. Statement exhibiting the value of foreign merchandise and domestic produce, &c., exported annually from 1821 to 1854.
59. Statement of officers employed in the several collection districts.
60. Set of circulars issued from date of last report.

No. 1.

Statement of duties, revenues, and public expenditures during the fiscal year ending June 30, 1854, agreeably to warrants issued, exclusive of trust funds and treasury notes funded.

The receipts into the treasury during the fiscal year ending June 30, 1854, were as follows:

From customs, viz:		
During the quarter ending September 30, 1853	$19,718,822 00	
During the quarter ending December 31, 1853	13,587,821 27	
During the quarter ending March 31, 1854	16,896,724 83	
During the quarter ending June 30, 1854	14,020,822 17	
		$64,224,190 27
From sales of public lands, viz:		
During the quarter ending September 30, 1853	1,489,562 05	
During the quarter ending December 31, 1853	2,223,076 39	
During the quarter ending March 31, 1854	2,012,908 36	
During the quarter ending June 30, 1854	2,745,251 59	
		8,470,798 39
From miscellaneous and incidental sources		854,716 54
Total receipts		73,549,705 20
Balance in the treasury July 1, 1853		21,942,892 56
Total means		95,492,597 76

The expenditures for the fiscal year ending June 30, 1854. exclusive of trust funds and treasury notes funded, were as follows:

CIVIL.

Legislative, including books	$1,656,102 47	
Executive	1,683,154 09	
Judiciary	886,386 37	
Governments in the Territories of the United States	186,110 86	
Surveyors and their clerks, &c	134,581 95	
Officers of the mint and branches	73,675 00	
Commissioner of Public Buildings, and clerk	2,750 00	
Secretary to sign patents for public lands	1,500 00	
Assistant treasurers, and their clerks	25,124 24	
Total civil		$4,649,384 98

FOREIGN INTERCOURSE.

Salaries, outfits, and return allowances of ministers and charges des affaires	257,035 46
Salary, outfit, and return allowance of minister resident to Turkey	12,000 00
Salaries of secretaries of legation	15,125 76
Salary and outfit of commissioner to reside in China	11,454 61
Commissioner to the Sandwich Islands	12,824 14
Dragoman and assistant dragoman to Turkey	5,821 96
Secretary and interpreter to Chinese mission	2,250 00
Contingent expenses of all the missions abroad	82,863 08
Contingent expenses of foreign intercourse	59,757 48
Salary of consul at London	1,000 00
Clerk-hire and office-rent of consul at London	4,309 25
Clerk to legation to London	800 00
Salary of consul at Alexandria	3,750 00
Salary of consul at Beyrout	125 00
Salaries of consuls at Kwang-Chow, &c., China	15,840 90
Office-rent of consul at Basle, Switzerland	117 00

Relief and protection of American seamen	$131,164 77	
Intercourse with the Barbary powers	17,271 77	
Interpreters, guards, and other expenses of the consulates in the Turkish dominions	4,492 02	
Compensation for certain diplomatic services	6,895 53	
Payment in relation to certain French seamen killed or wounded at Toulon, and their families	1,000 00	
Awards under 15th article of treaty between the United States and Mexico of February 2, 1848	10,000 00	
To enable the President to conclude a treaty of peace with Mexico	64,361 76	
Contingent expenses of the late board of commissioners under treaty with Mexico	4,416 64	
To fulfil 3d article of treaty between the United States and Mexico of December 13, 1853	7,000,000 00	
Expenses acknowledging services of masters and crews of foreign vessels in rescuing American citizens, &c.	2,000 00	
Total foreign intercourse		$7,726,677 13

MISCELLANEOUS.

Mint establishment	294,900 35	
Establishing branch mint at San Francisco, California	298,399 59	
Establishing an assay office in New York	81,214 79	
Compensation of half per centum to each designated depositary	16,090 34	
Contingent expenses under act for collecting, &c., public revenue	23,766 63	
Compensation to special agents to examine books, &c., in the several depositories	2,249 60	
Expenses incident to loans and treasury notes	2,916 84	
Survey of the coast of the United States	186,000 00	
Survey of the western coast of the United States	150,000 00	
Survey of Florida reefs and keys	30,000 00	
Repairs of vessels employed on coast survey	10,000 00	
Results and accounts of the exploring expedition	28,000 00	
Fuel and quarters of officers of the army serving on the coast survey	10,000 00	
Documentary History of the United States, 5th series	25,435 00	
To purchase 250 copies of the Statutes at Large and Synoptical Index	8,750 00	
Expenses of codifying and revising revenue laws	4,156 40	
Erection of public buildings and penitentiary in Oregon Territory	40,000 00	
Public buildings in Minnesota Territory	18,982 55	
Library to be kept at seat of government of Washington Territory	1,000 00	
Expenses incurred by provisional government of Oregon in defending the people of the Territory from the Cayuse Indians	15,674 12	
Payment for suppressing Indian disturbances in Minnesota Territory	670 21	
Payment on account of Cherokee Indians in North Carolina, per 4th section act July 29, 1848	5,566 69	
Relief of the several corporate cities of the District of Columbia	31,681 04	
Payment of horses and other property lost or destroyed in the military service of the United States	1,044 44	
Claims not otherwise provided for	9,059 63	
Purchase, &c., of land near city of Mexico for a cemetery	1,000 00	
To aid the directors of the Washington infirmary to enlarge their accommodations for sick transient paupers	20,000 00	
Colossal statue of Washington	20,000 00	
Equestrian statue of Jackson	20,000 00	
Freight and transportation of group of statuary	7,000 00	
Printing obituary notices of the deceased General Taylor	3,893 12	

Salaries of nine superintending and fifty local inspectors, with travelling and other expenses	$82,341 44
Expenses of the Smithsonian Institution, per act August 10, 1846	30,910 14
To supply a deficiency in the revenues of the Post Office Department, per acts of March 3, 1853, and May 31, 1854	671,695 63
To supply any deficiency in the revenues of the Post Office Department for the year ending June 30, 1854	1,800,000 00
For mail services performed for the several departments of government, per 12th section act March 3, 1847	200,000 00
For further compensation to the Post Office Department for the mail service performed for the two houses of Congress, per act March 3, 1851	500,000 00
For a tri-monthly mail by steam-vessels between New Orleans and Vera Cruz	35,650 00
Per-centage on salaries of officers attached to coast survey	1,527 98
Consular receipts	377 04
Expenses of collecting revenue from customs	2,705,907 76
Repayments to importers of excess of deposites for unascertained duties	1,025,349 70
Debentures or drawbacks, bounties or allowances	488,485 56
Refunding duties on foreign merchandise imported	29,948 70
Debentures and other charges	137,211 59
Construction and equipment of not less than six revenue cutters	58,623 76
Salaries of special examiners of drugs and medicines	8,459 48
Salaries of deputy surveyors of Boston, New York, &c.	831 50
Additional compensation to collectors, naval officers, &c.	17,325 31
Additional compensation to officers and men of the revenue service who served in the Pacific ocean and on the coasts of California and Mexico	5,557 27
Fuel and quarters for officers of the army serving on light-house duty	3,303 01
Support and maintenance of light-houses, &c.	758,354 29
Building light-houses, &c.	556,098 08
Marine hospital establishment	292,825 69
Building marine hospitals, &c.	183,874 14
Building custom-houses, &c.	660,560 17
Life-boats, and other means of rendering assistance to wrecked mariners and others on the coast of the United States	11,116 13
Expenses of collecting revenue from sales of public lands.	281,280 76
Surveys of public lands	351,390 87
Survey of mineral lands	7,016 27
Continuing survey of islands on the coast of California	30,000 00
Continuing survey of keys on the Florida coast	20,000 00
Running and marking the northern boundary of Iowa	2,553 08
Repayments for lands erroneously sold	39,946 65
Refunding moneys where certain lands have been entered in Greensburg district, La.	303 83
Distribution of the proceeds of the sales of public lands.	14,088 14
Debentures and other charges, (lands)	913 98
Services heretofore performed by registers and receivers of land offices	4,806 58
Payment of war bounty land certificates	2,592 02
Patent fund	143,319 40
Collecting agricultural statistics	1,000 00
Salaries and incidental expenses of commissioners for settling land claims in California	114,520 74
Expenses of taking the Seventh Census	10,184 00
Public buildings, grounds, &c. in the city of Washington.	169,747 94
East and west wings of the Patent Office building	194,834 63
Compensation of public gardener, gate-keepers, laborers, &c.	11,463 04
Compensation and contingent expenses of the Auxiliary *Guard*	12,000 00

Compensation of drawkeepers, &c., of the Potomac bridge	$1,016 83	
Repairs of the Potomac and Eastern Branch bridges	17,000 00	
Bridge across the Potomac, at the Little Falls	19,000 00	
Furnishing the President's House	24,000 00	
Furnishing rooms in new wing of the Patent Office building	20,000 00	
Completing grades in the city of Washington	2,200 00	
Penitentiary in the District of Columbia	8,881 66	
Support, &c., of insane paupers in the District of Columbia	9,493 53	
Support of twelve transient paupers	1,000 00	
Purchase of site, and erection, &c., of an asylum for the insane in the District of Columbia	60,000 00	
To pay clerks for services performed in Chickasaw Indian business	6,187 50	
Wood-cuts purchased by the Commissioner of Patents	1,500 00	
Two and three per centum to Alabama	10,194 67	
Two and three per centum to Mississippi	1,876 05	
Three per centum to Indiana	32,372 28	
Three per centum to Missouri	8,457 63	
Three per centum to Illinois	49,252 23	
Five per centum to Arkansas	3,271 60	
Five per centum to Florida	1,065 89	
Five per centum to Iowa	1,697 68	
Five per centum to Louisiana	2,334 24	
Five per centum to Michigan	959 51	
Relief of sundry individuals	201,580 01	
Sundry miscellaneous items	2,221 38	
Total miscellaneous		$13,531,310 33

UNDER THE DIRECTION OF THE DEPARTMENT OF THE INTERIOR.

Indian department	1,344,876 68	
Pensions, military	1,147,077 74	
Pensions, naval	91,016 41	
Claims of the State of Virginia	296 99	
Relief of sundry individuals	25,786 97	
Total under Department of the Interior		2,609,054 79

UNDER THE DIRECTION OF THE WAR DEPARTMENT.

Army proper	8,747,541 18	
Military Academy	122,634 68	
Fortifications and other works of defence	913,284 84	
Armories, arsenals, and munitions of war	584,113 84	
Harbors, rivers, roads, &c	956,699 85	
Surveys	134,237 21	
Arming and equipping militia	162,992 02	
Pay of volunteers, &c	19,426 29	
Relief of sundry individuals, and miscellaneous	92,699 57	
Total under the War Department		11,733,629 48

UNDER THE DIRECTION OF THE NAVY DEPARTMENT.

Pay and subsistence, including medicines, &c	3,928,192 42	
Increase, repairs, ordnance and equipments	2,139,534 67	
Contingent expenses	566,211 68	
Navy-yards	948,032 57	
Hospitals	56,193 31	
Magazines	3,677 13	
Steam mail service	1,534,769 14	
Relief of sundry individuals, and miscellaneous	1,229,619 91	
Marine corps	361,962 06	
Total under *the Navy Department*		10,768,192 89

PUBLIC DEBT.

Interest on the public debt, including treasury notes	$3,071,016 69	
Redemption of stock loan of 1842	2,813,769 62	
Do do 1843	1,397,831 35	
Do do 1846	2,283,435 59	
Do do 1847	7,899,950 00	
Do do 1848	2,656,958 20	
Redemption of Texan indemnity stock	520,000 00	
Redemption of debt contracted by the cities of Washington, Georgetown, and Alexandria	712,800 00	
Premium, &c., on stock redeemed	2,991,668 69	
Reimbursement of treasury notes, under acts prior to July 22, 1846, paid in specie	150 00	
Reimbursement of treasury notes, per act of July 22, 1846, paid in specie	100 00	
	24,347,680 14	
Deduct repayments under heads where there were no expenditures, or where the amount of repayments exceeded the expenditures	11,299 48	
Total public debt		$24,336,380 66
Total expenditures		75,354,630 26
Balance in the treasury July 1, 1854		20,137,967 50

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 18, 1854.

No. 2.

Statement of the receipts and expenditures of the United States for the quarter ending September 30, 1854, *exclusive of trust funds.*

RECEIPTS.

From customs		$18,639,798 45
From sales of lands		2,731,654 12
From miscellaneous and incidental sources		149,850 28
		21,521,302 85

EXPENDITURES.

Civil—miscellaneous and foreign intercourse		$5,456,081 01
Expenses of collecting revenue from customs		683,319 75
Expenses of collecting revenue from lands		102,348 55
Interior—pensions	$735,442 74	
Indian department	1,440,294 39	
		2,175,737 13
War—army proper, &c	2,972,605 10	
fortifications, ordnance, &c	394,434 82	
		3,367,039 92
Navy		2,508,791 09
Redemption of stock, loan of 1842	$229,500 00	
Redemption of stock, loan of 1843	25,500 00	
Redemption of stock, loan of 1846	242,600 00	
Redemption of stock, loan of 1847	841,450 00	
Redemption of stock, loan of 1848	172,550 00	

Redemption of Texan indemnity stock	$90,000 00	
Redemption of debt contracted by the corporate cities of Washington, Georgetown, and Alexandria	1,200 00	
Premium on stock redeemed	219,315 50	
Interest on the public debt	53,897 67	
		$1,876,013 17
		16,169,330 62

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 18, 1854.

No. 3.

Statement showing the amount of the public debt of the United States July 1, 1853.

Loan of 1842	$8,022,277 54
Loan of 1843	3,185,531 35
Loan of 1846	4,939,539 71
Loan of 1847	24,703,650 00
Loan of 1848	15,540,050 00
Texan indemnity	5,000,000 00
Texan indemnity not issued	5,000,000 00
Old funded and unfunded debt	114,118 54
Treasury notes outstanding	115,461 64
Debt of corporate cities of the District of Columbia	720,000 00
	67,340,628 78

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, October* 6, 1854.

No. 4.

Statement showing the amount of the public debt of the United States July 1, 1854.

Loan of 1842	$5,217,420 81
Loan of 1843	27,900 00
Loan of 1846	2,647,213 26
Loan of 1847	16,745,350 00
Loan of 1848	12,889,741 80
Texan indemnity	4,480,000 00
Texan indemnity not issued	5,000,000 00
Old funded and unfunded debt	114,118 54
Treasury notes outstanding	113,261 64
Debt of the corporate cities of the District of Columbia	7,200 00
	47,242,206 05
Interest paid during the fiscal year upon the public debt oustanding June 30, 1854	*$2,717,140 15
Amount of stock redeemed during the fiscal year ending June 30, 1854	20,098,422 73
Amount of premium paid on stock redeemed during the year	2,991,668 69
Amount of interest paid on stock redeemed during the year	*353,876 54

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, October* 9, 1854

No. 5.

Statement showing the amount of principal, premium, and interest, paid on account of the public debt, from July 1 to November 20, 1854, inclusive, and also the amount outstanding November 20, 1854.

Loan.	Principal.	Premium.	Interest.	Outstanding.
1842	$394,250 00	$46,720 00	$7,577 93	$4,823,170 81
1843	25,500 00	.....	637 50	2,400 00
1846	379,200 00	11,976 00	6,172 86	2,268,013 2[illegible]
1847	1,035,000 00	177,175 00	18,434 44	15,710,500 00
1848	313,150 00	53,009 00	5,951 80	12,576,591 8[illegible]
Texan indemnity	116,000 00	7,686 00	1,614 93	4.364,000 00
Texan indemnity not issued	.....	.....	.....	5,000,000 00
Old funded and unfunded debt	.....	.....	.....	114,118 54
Treasury notes	50 00	.....	4 05	113,061 64
Debt of corporate cities	3,600 00	.....	500 00	*3,600 00
	2,266,750 00	296,560 00	40,893 51	44,975,456 9[illegible]

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 21, 1854.

* Of this amount $2,800 is for principal, and the balance for premium and interest.

No. 6.

Statement exhibiting the amount of the tonnage of the United States annually from 1789 to 1854, inclusive.

Years.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage.
	Tons.		
Dec. 31, 1789	123,893	77,669	201,562
1790	346,254	132,128	274,377
1791	363,110	139,036	502,146
1792	411,438	153,019	564,457
1793	367,734	153,030	520,764
1794	438,863	189,755	628,618
1795	529,471	218,494	747,965
1796	576,733	255,166	831,899
1797	597,777	279,136	876,913
1798	603,376	294,952	898,328
1799	662,197	277,212	939,409
1800	669,921	302,571	972,492
1801	632,907	314,670	947,577
1802	560,380	331,724	892,104
1803	597,157	352,015	949,172
1804	672,530	369,874	1,042,404
1805	749,341	391,027	1,140,368

No. 6—Continued.

Years.	Registered tonnage.	Enrolled and licensed tonnage.	Total tonnage.
	Tons.		
Dec. 31, 1806	808,265	400,451	1,208,716
1807	848,307	420,241	1,268,548
1808	769,054	473,542	1,242,596
1809	910,059	440,222	1,350,281
1810	984,269	440,515	1,424,784
1811	768,852	463,650	1,232,502
1812	760,624	509,373	1,269,997
1813	674,853	491,776	1,166,629
1814	674,633	484,577	1,159,201
1815	854,295	513,833	1,368,128
1816	800,760	571,459	1,372,219
1817	809,725	590,187	1,399,912
1818	606,089	619,096	1,225,185
1819	612,930	647,821	1,260,751
1820	619,048	661,119	1,280,167
1821	619,896	679,062	1,298,958
1822	628,150	696,549	1,324,699
1823	639,921	696,645	1,336,566
1824	669,973	719,190	1,389,163
1825	700,788	722,324	1,423,112
1826	739,978	796,213	1,534,191
1827	747,170	873,438	1,620,608
1828	812,619	928,773	1,741,392
1829	650,143	610,655	1,260,798
1830	576,475	615,301	1,191,776
1831	620,453	647,395	1,267,847
1832	686,990	752,460	1,439,450
1833	750,027	856,124	1,606,151
1834	857,438	901,469	1,758,907
Sept. 30, 1835	885,821	939,119	1,824,940
1836	897,775	984,328	1,882,103
1837	810,447	1,086,237	1,896,684
1838	822,592	1,173,048	1,995,640
1839	834,245	1,262,234	2,096,479
1840	899,765	1,280,999	2,180,764
1841	945,803	1,184,941	2,130,744
1842	975,359	1,117,032	2,092,391
June 30, 1843	1,009,305	1,149,298	2,158,603
1844	1,068,765	1,211,330	2,280,095
1845	1,095,172	1,321,830	2,417,002
1846	1,130,286	1,431,798	2,562,084
1847	1,241,313	1,597,733	2,839,046
1848	1,360,887	1,793,155	3,154,042
1849	1,438,942	1,895,074	3,334,016
1850	1,585,711	1,949,743	3,535,454
1851	1,726,307	2,046,132	3,772,439
1852	6,899,448	2,238,992	4,138,440
1853	2,103,674.20	2,303,336.23	4,407,010.43
1854	233,819.16	2,469,083.47	4,802,902.63

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, October* 5, 1854.

No. 7.

Statement exhibiting the gross value of exports and imports from the be ning of the government to the 30th of June, 1854.

Years ending—	Exports.			Imports—t
	Domestic produce.	Foreign merchandise.	Total.	
Sept'ber 30, 1790	$19,666,000	$539,156	$20,205,156	$23,00
1791	18,500,000	512,041	19,012,041	29,20
1792	19,000,000	1.753,098	20,753,098	31,50
1793	24,000,000	2,109,572	26,109,572	31,10
1794	26,500,000	6,526,233	33,026,233	34,60
1795	39,500,000	8,489,472	47,989,472	69,75
1796	40,764,097	26,300,000	67,064,097	81,43
1797	29,850,206	27,000,000	56,850,206	75,37
1798	28,527,097	33,000,000	61,527,097	68,55
1799	33,142,522	45,523,000	78,665,522	79,06
1800	31,840,903	39,130,877	70,971,780	91,25
1801	47,473,204	46,642,721	94,115,925	111,36
1802	36,708,189	35,774,971	72,483,160	76,33
1803	42,205,961	13,594,072	55,800,033	64,66
1804	41,467,477	36,231,597	77,699,074	85,00
1805	42,387,002	53,179,019	95,566,021	120,60
1806	41,253,727	60,283,236	101,536,963	129,41
1807	48,699,592	59,643,558	108,343,150	138,50
1808	9,433,546	12,997,414	22,430,960	56,99
1809	31,405,702	20,797,531	52,203,233	59,40
1810	42,366,675	24,391,295	66,757,970	85,40
1811	45,294,043	16,022,790	61,316,833	53,40
1812	30,032,109	8,495,127	38,527,236	77,03
1813	25,008,132	2,847,865	27,855,997	22,00
1814	6,782,272	145,169	6,927,441	12,96
1815	45,974,403	6,583,350	52,557,753	113,04
1816	64,781,896	17,138,156	81,920,452	147,10
1817	68,313,500	19,358,069	87,671,569	99,25
1818	73,854,437	19,426,696	93,281,133	121,75
1819	50,976,838	19,165,683	70,142,521	87,12
1820	51,683,640	18,008,029	69,691,669	74,45
1821	43,671,894	21,302,488	64,974,382	62,58
1822	49,874,079	22,286,202	72,160,281	83,24
1823	47,155,408	27,543,622	74,699,030	77,57
1824	50,649,500	25,337,157	75,986,657	80,[illegible]49
1825	66,944,745	32,590,643	99,535,388	96,34
1826	53,055,710	24,539,612	77,595,322	84,97
1827	58,921,691	23,403,136	82,324,827	79,48
1828	50,669,669	21,595,017	72,264,686	88,50
1829	55,700,193	16,658,478	72,358,671	74,49
1830	59,462,029	14,387,479	73,849,508	70,87
1831	61,277,057	20,033,526	81,310,583	103,19
1832	63,137,470	24,039,473	87,176,943	101,02
1833	70,317,698	19,822,735	90,140,443	108,11
1834	81 024,162	23,312,811	104,336,973	126,52
1835	101,189,082	20,504,495	121,693,577	149,89
1836	106,916,680	21,746,360	128,663,040	189,98
1837	95,564,414	21,854,962	117,419,376	140,98
1838	96,033,821	12,452,795	108,486,616	113,71
1839	103,533,891	17,494,525	121,028,416	162,09
1840	113,895,634	18,190,312	132,085,946	107,14
1841	106,382,722	15,469,081	121,851,803	127,94

No. 7—Continued.

Years ending—	Exports.			Imports—total.
	Domestic produce.	Foreign merchandise.	Total.	
Sept'ber 30, 1842	$92,969,996	$11,721,538	$104,691,534	$100,162,087
1843	77,793,783	6,552,697	84,346,480	64,753,799
1844	99,715,179	11,484,867	111,200,046	108,435,035
1845	99,299,776	15,346,830	114,646,606	117,254,564
1846	102,141,893	11,346,623	113,488,516	121,691,797
1847	150,637,464	8,011,158	158,648,622	146,545,638
1848	132,904,121	21,128,010	154,032,131	154,998,928
1849	132,666,955	13,088,865	145,755,820	147,857,439
1850	136,946,912	14,951,808	151,898,720	178,138,318
1851	196,689,718	21,698,293	218,388,011	216,224,932
1852	192,368,984	17,289,382	209,658,366	212,945,442
1883	213,417,697	17,558,460	230,976,157	267,978,647
1854	253,390,870	24,850,194	278,241,064	304,562,381
	4,573,714,067	1,321,203,831	5,894,917,898	6,721,432,934

NOTE.—Prior to 1821, the treasury reports did not give the value of imports. To that period their value, and also the value of domestic and foreign exports, have been estimated from sources believed to be authentic. From 1821 to 1854, inclusive, their value has been taken from official documents.

F. BIGGER, *Register*.

TREASURY DEPARTMENT, *Register's Office, November* 21, 1854.

No. 8.

A table showing the revenue collected from the beginning of the government to the 30th June, 1854, under the several heads of customs, public lands, and miscellaneous sources, including loans and treasury notes, also the expenditures during the same period, and the particular tariff, and price of lands, under which the revenue from those sources was collected.

Years.	From customs.	Date of tariff.	From public lands.	Price per acre.	From miscellaneous sources, including loans and treasury notes.	That portion of miscellaneous arising from loans and treasury notes.	Total receipts.	Total expenditures.
From Mar. 4, 1789, to Dec. 31, 1791	$4,399,473 09	July 4, 1789—general; Aug. 10, 1790—general; Mar. 3, 1791—general.	.....	$1, by act of May 20, 1785.	$5,810,552 66	$5,791,112 56	$10,210,025 75	$7,207,539 02
1792	3,443,070 85	May 2—general.	.....	.....	5,297,695 92	5,070,806 46	8,740,766 77	9,141,569 67
1793	4,255,306 56	.....	.....	.....	1,465,317 72	1,067,701 14	5,720,624 28	7,529,575 55
1794	4,801,065 28	June 5—special; June 7—general.	.....	.....	5,240,036 37	4,609,196 78	10,041,101 65	9,302,124 74
1795	5,588,461 26	Jan. 29—general.	.....	.....	3,831,341 53	3,305,268 20	9,419,802 79	10,435,069 65
1796	6,567,987 94	.....	$4,836 15	$2, by act of May	2,167,505 56	362,800 00	8,740,329 65	8,367,776 84
1797	7,549,649 65	Mar. 3—general; July 8—special.	83,540 60	18, 1796.	1,125,726 15	70,135 41	8,758,916 40	8,626,012 78
1798	7,106,061 93	.....	11,963 11	.....	1,091,045 03	308,574 27	8,209,070 07	8,613,517 68
1799	6,610,449 31	.....	.....	.....	6,011,010 53	5,074,646 53	12,621,459 84	11,077,043 50
1800	9,080,932 73	May 13—special.	443 75	.....	3,369,807 66	1,602,435 04	12,451,184 14	11,989,739 92
1801	10,750,778 93	.....	167,726 06	.....	2,026,950 96	10,125 00	12,945,455 95	12,273,376 94
1802	12,438,235 74	.....	188,628 02	.....	2,374,527 55	5,597 36	15,001,391 31	13,276,084 67
1803	10,479,417 61	.....	165,675 69	.....	419,004 33	.....	11,064,097 63	11,258,983 67
1804	11,098,565 33	Mar. 26—special; Mar. 27—special.	487,526 79	.....	249,747 90	9,532 64	11,853,840 02	12,624,646 36

1805	12,936,487 04		540,193 80		212,827 30	128,814 94	13,689,508 14	13,727,124 41
1806	14,667,698 17		765,245 73		175,884 88	48,897 71	15,608,828 78	15,070,093 97
1807	15,845,521 61		466,163 27		86,334 38		16,398,019 26	11,292,292 99
1808	16,363,550 58		647,939 06		51,054 45	1,882 16	17,062,544 09	16,764,584 20
1809	7,296,020 58		442,252 33		35,200 21		7,773,473 12	13,867,226 30
1810	8,583,309 31		696,548 82		2,864,348 40	2,759,992 25	12,144,206 53	13,319,986 74
1811	13,313,222 73		1,040,237 53		78,377 88	8,309 05	14,431,838 14	13,601,808 91
1812	8,958,777 53	July 1—special..	710,427 78		12,969,827 45	12,837,900 00	22,639,032 76	22,279,121 15
1813	13,224,623 25	July 29—special.	835,655 14		26,464,566 56	26,184,435 00	40,524,844 95	39,190,520 36
1814	5,998,772 08		1,135,971 09		27,424,793 78	23,377,911 79	34,559,536 95	38,028,230 32
1815	7,282,942 22		1,287,959 28		42,390,336 10	35,264,320 78	50,961,237 60	39,582,403 35
1816	36,306,874 88	Feb. 5—special; April 27—gen'l.	1,717,985 03		19,146,561 91	9,494,436 16	57,171,421 82	48,244,495 51
1817	26,283,348 49		1,991,226 06		5,559,017 78	734,542 59	33,833,592 33	40,877,646 04
1818	17,176,385 00	April 20—special.	•2,606,564 77		1,810,986 89	8,765 62	21,593,936 66	35,104,875 40
1819	20,283,608 76	Mar. 3—special..	3,274,422 78		1,047,633 83	2,291 00	24,605,665 37	24,004,199 73
1820	15,005,612 15		1,635,871 61	April 24, 1820, reduces the minimum to $1 25.	4,240,009 92	3,040,824 13	20,881,493 68	21,763,024 85
1821	13,004,447 15		1,212,966 40		5,356,290 11	5,000,324 00	19,573,703 72	19,090,572 69
1822	17,589,761 94		1,803,581 54		839,084 76		20,232,427 94	17,676,592 63
1823	19,088,433 44		916,523 10		535,709 72		20,540,666 26	15,314,171 00
1824	17,878,325 71	May 22—general.	984,418 15		5,518,468 93	5,000,000 00	24,381,212 79	31,898,538 47
1825	20,098,713 45		1,216,090 56		5,526,054 01	5,000,000 00	26,840,858 02	23,585,804 72
1826	23,341,331 77		1,393,785 09		525,317 35		25,260,434 21	24,103,398 46
1827	19,712,283 29		1,495,845 26		1,758,235 41		22,966,363 96	22,656,764 04
1828	23,205,523 64	May 19—general; May 24—spec'l.	1,018,308 75		539,796 84		24,763,629 23	25,459,479 52
1829	22,681,965 91		1,517,175 13		628,486 34		24,827,627 38	25,044,358 40
1830	21,922,391 39	May 20—special; May 29—special	2,329,356 14		592,368 98		24,844,116 51	24,585,281 55
1831	24,224,441 77		3,210,815 48		1,091,563 57		28,526,820 82	30,038,446 12
1832	28,465,237 24	July 13—special; July 14—gen'l.	2,623,381 03		776,942 89		31,865,561 16	34,356,698 06
1833	29,032,508 91	Mar. 2—special; March 2—compromise.	3,967,682 55		948,234 79		33,948,426 25	24,257,298 49
1834	16,214,957 15		4,857,600 69		719,377 71		21,791,935 55	24,601,982 44
1835	19,391,310 59		14,757,600 75		1,281,175 76		35,430,087 10	17,573,141 56
1836	23,409,940 53		24,877,179 86		2,539,675 69		50,826,796 08	30,868,164 04
1837	11,169,290 39		6,776,236 52		9,938,326 93	2,992,989 15	27,883,853 84	37,265,037 15
1838	16,158,800 36		3,081,939 47		19,778,642 77	12,716,820 86	39,019,382 60	39,455,438 35

No. 8—Continued.

Years.	From customs.	Date of tariff.	From public lands.	Price per acre.	From miscellaneous sources, including loans and treasury notes.	That portion of miscellaneous arising from loans & treasury-notes.	Total receipts.	Total expenditures.
To Dec. 31, 1839	$23,137,924 81	.....	$7,076,447 35	.....	$5,125,653 66	$3,857,276 21	*$33,881,242 89	$37,614,936 15
1840	13,499,502 17	.....	3,292,285 58	.....	8,240,405 84	5,589,547 51	25,032,193 59	28,226,533 81
1841	14,487,216 74	Sept. 11—general	1,365,627 42	.....	14,666,633 49	13,659,317 38	30,519,477 65	31,797,530 03
1842	18,187,908 76	Aug. 30—general	1,335,797 52	.....	15,250,038 61	14,808,735 64	34,773,744 89	32,936,876 53
To June 30, 1843	7,046,843 91	.....	897,818 11	.....	12,837,748 43	12,551,409 19	20,782,410 45	12,118,105 15
1843–44	26,183,570 94	.....	2,059,939 80	.....	2,955,044 99	1,877,847 95	31,198,555 73	33,642,010 85
1844–45	27,528,112 70	.....	2,077,022 30	.....	336,718 90	.....	29,941,853 90	30,490,408 71
1845–46	26,712,667 87	.....	2,694,452 48	.....	292,847 39	.....	29,699,967 74	27,632,282 90
1846–47	23,747,864 66	July 30, 1846—general.	2,498,355 20	.....	29,091,948,66	28,900,765 36	55,338,168 52	60,520,851 74
1847–48	31,757,070 96	Mar. 29, 1848—special.	3,328,642 56	.....	21,906,765 69	21,293,780 00	56,992,479 21	60,655,143 19
1848–49	28,346,738 82	Aug. 12, 1848—special, Jan. 26, 1849—special.	1,688,959 55	.....	29,761,194 61	29,075,815 48	59,796,892 98	56,386,422 74
1849–50	39,668,686 42	.....	1,859,894 25	.....	6,120,808 21	4,056,500 00	47,649,388 88	44,604,718 26
1850–51	49,017,567 92	.....	2,352,305 30	.....	1,392,831 03	207,664 92	52,762,704 25	48,476,104 31
1851–52	47,339,326 62	.....	2,043,239 58	.....	510,549 40	46,300 00	49,893,115 60	46,712,608 83
1852–53	58,931,865 52	.....	1,667,084 99	.....	901,152 30	16,372 50	61,500,102 81	54,577,061 74
1853–54	64,224,190 27	.....	8,470,798 39	.....	854,716 54	.....	73,549,705 20	75,354,630 26
Total.....	1,210,102,934 31	.....	143,654,161 16	.....	393,322,125 08	307,832,720 72	1,746,475,154 14	1,698,018,178 11

*$1,458,782 93 deducted from the aggregate receipts, as per account of the Treasurer, No. 76922.

TREASURY DEPARTMENT, Register's Office, [illegible]

C. T. JONES, *Acting Register.*

Duties on articles recommended for free admission compared with those imposed by the English tariff of August 20, 1853, with the uses and application of each article.

Articles.	Present rate.	English tariff.	Uses and application.
Acids, boracic	20 per cent	Free	Used in the manufacture of borax.
citric	20...do	..do	Used in the arts and as a medicine; calico printing establishments.
tartaric	20...do	..do	Used chemically and medicinally; calico printing establishments.
Alum	20...do	..do	Used extensively, particularly in dyeing, dressing sheepskins, and for paper hangings.
Amber	20...do	..do	The finer for ornaments; the coarser in chemistry, medicine, and the arts.
Ambergris	20...do	..do	Used in perfumery.
Angora, or Thibet, and other goat's hair or mohair	20...do	..do	Used in manufacturing fabrics of their material.
Annato, rocou, or orleans	10...do	..do	Used as a dye.
Animal carbon, (bone-black)	20...do	..do	Used for chemical purposes, (purifying sirups.)
Antimony, crude, or regulus of	20...do	..do	In making type metals, music plates, britannia metal, and in medicine.
Argol, or crude tartar	5...do	..do	In dyeing, in medicine, in extracting tartaric acid, &c.
Arsenic	15...do	..do	Used in the arts and as a medicine.
Asphaltum	20...do	..do	Used in the arts.
Barks	15 and 20 per cent	..do	Used for dyeing, tanning, medicines, and other purposes.
Barytes, sulphate, (ground)	20 per cent	..do	Employed chemically, used in adulterating paints, and in paper-making.
Barilla, or soda ash	10...do	..do	Used in the arts, for chemical and manufacturing purposes.
Bells, old and bell-metal, none	5...do	..do	Used in remanufacturing.
Berries, nuts, and vegetables	5...do	..do	Used in dyeing.
Berries, flowers, and barks	5...do	..do	Do.
Bismuth, (under ores)	20...do	..do	Used in the composition of pewter and other metallic substances.

No. 10—Continued.

Articles.	Present rate.	English tariff.	Uses and application.
Bleaching powder	10 per cent	Free	Used in the arts and medicinally.
Blue or Roman vitriol, or sulphate of copper	20....do	..do	For various purposes in the arts, and also in medicine.
Borax	25....do	..do	Of great use as a flux for metals; also used in medicine.
Brass in bars, pigs, plates, or sheets	5....do	..do	Used in the arts.
Brass, when old and fit only to be remanufactured	5....do	..do	Used in remanufacturing.
Brazil wood, Brazilletto, and all other dyewoods in sticks	5....do	..do	Used in dyeing.
Breccia, (none)	20....do	..do	Used in the arts
Brimstone, unrefined or in rolls	20....do	..do	In the manufacture of gunpowder, &c., and in medicine.
Bristles	5....do	..do	For the manufacture of brushes.
Bronze liquor, (none)	20....do	..do	Used in the arts.
Bronze powder	20....do	..do	Do.
Burr-stones	10....do	..do	In the manufacture of mill-stones.
Cadmium, (none)	20....do	..do	In the arts.
Calamine	20....do	..do	In the arts chemically, and some preparations as medicines.
Cameos and mosaics, not set	20....do	..do	In the arts.
Cassia buds	20....do	..do	Used as an aromatic and in the manufacture of perfumery.
Chalk	10....do	..do	In the arts.
Clay, wrought or unwrought	5, 10, and 20 per cent	..do	In the arts, (manufacture of *terra cotta*.)
Cobalt	20 per cent	..do	In the arts, coloring, painting, &c.
Cochineal	10....do	..do	Used in dyeing.
Cocoa and cocoa shells	10....do	½ per cent	Used in the manufacture of chocolate.
Codilla, or tow of hemp or flax	15....do	Free	In the arts.
Copper in pigs, bars, plates, or sheets	5....do	..do	Do.
Copper, when old and fit only to be remanufactured	5....do	..do	Do.
Copper for sheathing vessels, (free in part)		..do	Do.
Copper, or green vitriol, or sulphate of iron	20....do	..do	In the arts, in dyeing, and in many chemical and medicinal preparations.
Cork-tree bark	15....do	..do	In the manufacture of corks, &c.
Cream of tartar	20....do	..do	For manufacturing and chemical purposes.
Cudbear, (vegetable)	10....do	..do	Used in coloring.
Chromate, bichromate, hydriodate, and prussiate of potash.	20....do	..do	Used in the arts.

...wood	15 per cent	..do	Used in paints and varnishes, preparing gold lacquer, staining marble, &c.
Emery in lump, not pulverized	20	..do	Used in polishing.
Extract of indigo	20	..do	Used in the arts, dyeing, &c.
Extract and decoctions of logwood and other dyewoods	20	..do	Do. do.
Extract of madder	20	..do	Do. do.
Flaxseed	20	..do	Used in manufacturing oil and as seed for flax.
Flints	.5	..do	For guns and in the manufacture of pottery.
Fuller's earth	10		In the arts, in fulling cloths.
Furs, dressed or undressed, when on the skin	10 and 20 per cent.	..do	For various manufactures.
Furs, hatters', dressed or undressed, not on the skin	10	..do	Do. do.
Gamboge	20	..do	In the arts and medicinally.
Gold-beaters' skin	10	..do	Used in the arts.
Gums: Arabic, 10 per cent.; Barbary, none; East India, none; Jedda, 10 per cent.; Senegal, 10 per cent.; substitute, 10 per cent.; tragacanth, 10 per cent.	10	..do	Used in the arts, chemically and medicinally.
Gutta percha, unmanufactured	20	..do	Used in the arts.
Hair of all kinds, uncleaned and unmanufactured	10	..do	Do.
Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.	5	..do	Do.
India rubber, in bottles, slabs, or sheets, unmanufactured.	10	..do	Do.
India rubber, milk of, (none)	20	..do	Do.
Indigo	10	..do	Used in the arts, used for dyeing.
Iridium		..do	In the arts, pointing pens, &c.
Ivory, unmanufactured	5	..do	In the arts.
Ivory nuts, or vegetable ivory	5	..do	In the arts; enters into several chemical combinations.
Kelp	10	..do	In the arts, and principally by soap-makers.
Kermes	5 and 15 per cent.		In the arts; used as a dye.
Lac-dye	5 per cent.	..do	Do. do.
Lac spirits	20	..do	In the arts.
Lastings for shoes, slippers, boots, and buttons, exclusively.	5	5 per cent. ad valorem	In the arts; for shoemakers and buttonmakers.
Lemon juice	10	Free	Citric acid in the arts.
Lime juice	10	..do	Do.
Linseed	10	..do	In the arts, manufacturing oil.
Madder, ground, and madder root	5	..do	In the arts, as a dye.
Manganese	20	..do	In the arts; used chemically, and in manufactures.

No. 10—Continued.

Articles.	Present rate.	English tariff.	Uses and applications.
Manufactures of mohair cloth, silk, twist, or other manufactures of cloth suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively.	5 per cent.	Of silk, 15 per cent. Others, 5 per cent.	In the arts; for shoemakers and buttonmakers.
Marble, in the rough slab or block, unmanufactured	20....do	Free	In the arts; for artists.
Marine coral, unmanufactured	20....do	..do	Do. do.
Moss and other vegetable substances used for mattresses.	20....do	..do	In the arts.
Natron, (none)	10....do	..do	Do.
Nickel	5....do	..do	In the arts; for the manufacture of German silver ware.
Nutgalls	5....do	..do	In the arts; in the manufacture of ink, and as an astringent in medicine.
Ochres and ochrey earths, whether dry or in oil	3....do	..do	In the arts; used for the composition of painters' colors.
Medicinal roots, leaves, gums, and resins, in a crude state.	20....do	..do	Used in the manufacture of medicinal preparations.
Paving-stones and tiles, roofing tiles, and bricks	20....do	..do	For general use.
Oils, palm, cocoanut, and olive; olive when pure and not otherwise.	30 and 10 per cent.	..do	For the arts; olive, as an article of food.
Orpiment (and realgar)—arsenic	10 per cent	..do	In the arts, for colors by artists.
Osier, or willow, prepared or unprepared	20....do	..do	In the arts, for basket-makers, &c.
Palm-leaf, unmanufactured	10....do	..do	In the arts, for hat-makers, &c.
Pearls, set and not set, and mother of pearl	10 and 30 per cent.	..do	In the arts, for jewellers' use.
Pewter, when old and fit only to be remanufactured.—	5 per cent		In the arts.
Plumbago, or graphite			In the arts, for crucibles, as a lubricating substance, and for pencils.
Polishing-stones	10....do		In the arts.
Pumice and pumice-stones	10....do		In the arts; polishing wood, stone, and metals.
Patent mordant			In the arts, in dyeing, to fasten colors.
Quicksilver	20....do	..do	In the arts and as medicine.
Rags, of whatever material	5....do	..do	In the arts, for paper-makers, &c.
Ratans and reeds, unmanufactured	10....do	..do	In the arts, for chair-makers, &c.
Rottenstone	10....do		In the arts, for polishing.
Red and white lead, and litharge and sugar of lead	20....do	..do	In the arts, for various purposes.
Safflower	5....do	..do	In the arts, for dyeing and as a medicine.
Saffron and saffron cake	20....do	..do	In the arts, for dyeing; the Spanish as a medicine.

Sal ammonia	10....do	..do	In the arts and medicinally.
Saltpetre, or nitrate of soda or postash, refined, or crude.	5 and 10 per cent...	..do	In the arts, making gunpowder.
Seedlac	5 per cent	..do	In the arts.
Shellac	5....do	..do	In the arts, making sealing-wax, &c.
Silk, raw, not more advanced in manufacture than singles, tram, or organzine.	15 and 25 per cent...	..do	In the arts.
Skins and hides, raw of all kinds, whether dried, salted, or pickled.	5 per cent	..do	Do.
Smalts	20....do	..do	In the arts, chiefly in painting.
Sheathing metal	Free (in part)		In the arts, sheathing vessels and houses.
Sheathing paper			Do. do. do.
Seeds of all kinds	10 per cent	..do	Used for manufacturing, agricultural, horticultural, and medicinal purposes.
Slates and slate pencils	20 and 25 per cent...	10*s.* per ton	Used for house building, &c.; pencils for schools.
Sponges	20 per cent	Free	For general use, (afford ammonia.)
Steel in bars, cast, shear, or German	15....do	..do	For general use, in the arts and manufactures.
Substances expressly used for manures		..do	Used in agriculture.
Sumac	5....do	..do	Used in tanning leather.
Tallow, marrow, and all other grease, and soap stocks and soap stuffs.	10....do	1*s.* 6*d.* the cwt	For use of soap-makers.
Terne tin plates	15....do	10*s.* the cwt	In the arts.
Terra japonica, or catechu	20....do	Free	In the arts, for dyeing.
Tin foil	15....do	10*s.* the cwt	In the arts.
Tin in plates or sheets	15....do	10*s.* the cwt	Do.
Tin plates, galvanized	15....do	10*s.* the cwt	Do.
Tin in pigs, bars, or blocks	5....do	Free	Do.
Tortoise and other sheels, unmanufactured	5....do	..do	Do.
Turmeric	5....do	..do	In the arts as a dye, and as an ingredient of curry in cookery.
Type metals, and old types fit only to be manufactured.	20....do	..do	In the arts.
Watch materials of all kinds	10....do		Do.
Waste, or shoddy	5....do		In the arts, by cloth-makers.
Weld	5....do	..do	In the arts, in dyeing.
Whiting, or Paris white	20....do		In the arts, in common paints.
Woad, or pastel	10....do	..do	In the arts, used in dyeing.
Woods, namely: cedar, lignumvitæ, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods.	20....do	..do	In the arts; furniture and machinery.
Wool, costing less than ten cents per pound	30....do	All kinds free	In the manufacture of cloth, &c.

No. 10—Continued.

Articles.	Present rate.	English tariff.	Uses and applications.
Zinc, spelter, or teuteneque, in sheets or pigs	5 and 15 per cent.	Free.	In the arts.
As articles of general use and consumption.			
Anchovies	40 per cent.	do.	For food.
Animals, living	20....do.	do.	For food; for draught, and illustrative of natural history, (those imported for bread are now free.)
Books, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, being editions printed prior to the year 1830.	10 and 20 per cent.	Prior to 1801 free.	
Coffee, from whatever country imported	20 per cent.	3d. per lb.	For food.
Earthen and stone ware	30....do.	10d. per cwt.	
Engravings and etchings or plates, bound or unbound	10 and 20 per cent.	3d. per lb.	
Fruit, green, ripe, dried, preserved or pickled	40 per cent.	Various duties; all low.	
Green turtle	20....do.		
Pearl or hulled barley	20....do.	4½d. per cwt.	
Marble, manufactures of	30....do.	Free.	
Music and music paper, with lines, bound or unbound	10....do.		
Salt of all kinds	20....do.	Do.	
Spices of all kinds	30 and 40 per cent.	Various duties; generally low.	
Tea, from whatever country imported	20 per cent.	1s., 1s. 3d., 1s. 6d., and 1s. 10d. per lb.	
Watches	10....do.	Various duties, from 2s. 6d. to £1 each.	
Wines of all kinds	30 and 40 per cent.	From foreign countries, 5s. 6d. per gal., & 5s.; others 2s. 9d. and 5s.	
Sardines	40 per cent.	Free.	Used as food.
Sago	20....do.	4½d. per cwt.	Do.
Tapioca	20....do.	4½d. per cwt.	Do.

Vanilla beans	20 per cent		For flavoring food, &c.
Articles viewed in the light of machinery.			
Bolting cloths	25....do		Used in manufacturing flour, &c.
Burr-stones, wrought or unwrought	10....do	Free	Do. do. do.
Chronometers, box or ships', and parts thereof	10....do		Used in navigation.
Diamonds, glaziers', set or not set	15....do	do	Used by glaziers.
Machinery exclusively designed and expressly imported for the manufacture of flax and linen goods.	30....do	2s. 6d. per cwt	Used in the manufacture of flax and linen goods.
Maps and charts	10....do	Free	Used in navigation; also in instruction.
Principally as medicines.			
Aloes	20....do	do	Used in medicine.
Alcornoque	5....do	do	Do.
Aniseed	20....do	do	Do.
Arrow-root	20....do	4½d. per cwt	Used in medicine; a nutritive medicinal food.
Asafœtida	20....do	Free	Used in medicine.
Bitter apples	20....do	do	Do.
Boucha leaves	20....do	do	Do.
Burgundy pitch	25....do	do	Do.
Calomel and other mercurial preparations	25....do	do	Do.
Camphor, crude	25....do	do	Do.
Cantharides	20....do	do	Do.
Castorum	20....do	do	Do.
Cubebs	20....do	do	Do.
Ginger, green, ripe, dried, preserved, or pickled	40....do	1½d. and 2d. per lb.; 10s. and 5s. per cwt.	Used in medicine and as an article of food.
Ipecacuanha	20....do		Used in medicine.
Iris or orris root	20....do	Free	Used in medicine, and as a dentifrice.
Jalap	20....do	do	Used in medicine.
Liquorice root	20....do	5s. per cwt	Used in medicine; after April 5, 1857, free.
Nux vomica	10....do	2s. per cwt	Used as a medicine.
Opium	20....do	1s. per lb	Do.
Orange and lemon peel	20....do	Free	Used as a medicine, flavoring tinctures, &c.
Rhubarb	20....do	do	Used as a medicine.

No. 10—Continued.

Articles.	Present rate.	English tariff.	Uses and applications.
Salts, Epsom	20 per cent	Free	Used as a medicine.
Glauber	20....do	do	Do.
Rochelle	20....do	do	Do.
Sarsaparilla	20....do	do	Do.
Spunk	20....do		Do.
Squills	20....do	do	Do.

No. 11.

Comparative statement of the working of the existing tariff, of the project of the Secretary of the Treasury, and of the bill of the Committee of Ways and Means, for the year ending June 30, 1853, and the annual average for the six years ending that date, with the per centage of each article.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line	Articles.
100	$3,782,547 00	$2,509,386 00	100	$3,782,547 00	$2,509,386 00	100	$3,782,547 00	$2,509,386 00	7	Brandy, and other spirits distilled from grain or other materials.
100	45,251 00	32,653 00	100	45,251 00	32,653 00	100	45,251 00	32,653 00	9	Cordials, absynthe, arrack, curaçoa, kirchenwasser, liquors, maraschino, ratifia, and all other spirituous beverages of a similar character.
	3,827,798 00	2,542,039 00	.....	3,827,798 00	2,542,039 00	....	3,827,798 00	2,542,039 00		
40	.....	.....	25	.....	.....		.....	.....	13	Alabaster and spar ornaments.
30	109,647 60	65,762 03	25	91,373 00	54,801 69	20	73,098 40	43,841 35	14	Ale, beer, and porter, in casks or bottles.
40	121,981 60	77,192 26	.....	Free.	Free.	20	60,990 80	38,596 13	15	Almonds.
40	57,042 87	.....	.....	Free.	Free.	20	28,521 40	.....	16	Anchovies, preserved in pickle, salt, or oil; sardines, and all other fish preserved in oil.
						20				
30	.....	.....	25	.....	.....	20	.....	.....	18	Argentine, albata, or German silver, manufactured or unmanufactured.
30	.....	.....	25	.....	.....	20	.....	.....	20	Articles embroidered with gold, silver, or other metal.
30	.....	.....	25	.....	.....	20	.....	.....	21	Asses' skins.

No. 11—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
30	.....	.....	25	.....	.....	20	.....	.....	22	Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.
30	.....	.....	25	.....	.....	20	.....	.....	25	Baskets, and all other articles, composed of grass, ozier, palm-leaf, straw, whalebone or willow, not otherwise provided for.
30	.....	.....	25	.....	.....	20	.....	.....	28	Bay rum.
30	.....	.....	25	.....	.....	20	.....	.....	29	Beads of amber, composition, or wax, and all other beads.
30	.....	.....	25	.....	.....	20	.....	.....	30	Benzoates.
30	.....	.....	25	.....	.....	20	.....	.....	31	Bologna sausages.
30	.....	.....	25	.....	.....	20	.....	.....	32	Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.
30	.....	.....	25	.....	.....	20	.....	.....	34	Braces, suspenders, webbing, or other fabrics composed wholly or in part of India rubber, not otherwise provided for.
30	$59,934 00	$44,939 35	25	$49,945 00	$37,449 46	20	$39,956 00	$29,959 57	36	Brooms and brushes of all kinds.
25	190,598 50	129,598 54	25	190,598 50	129,598 54	20	152,478 80	103,678 83	37	Buttons and button-moulds of all kinds. (See line 80.)
30	See diamonds.	.....	25	See diamonds.	.....	20	See diamonds.	.....	38	Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal

30	.....	.....	25	.....	.....	20	.....	.....	41	Canes and sticks for walking, finished or unfinished.
30	.....	.....	25	.....	.....	20	.....	.....	42	Capers, pickles, and sauces of all kinds, not otherwise provided for.
30	4,239 60	5,663 34	25	3,533 00	4,719 45	20	2,826 40	3,775 56	44	Caps, hats, muffs, and tippets, of fur, and all other manufactures of fur, or of which fur shall be a component material.
30	.....	.....	25	.....	.....	20	.....	.....	46	Card-cases, pocket-books, shell boxes, souvenirs, purses, reticules, and all articles worn or carried on the person as ornaments, of whatever material composed.
30	.....	.....	25	.....	.....	20	.....	.....	49	Carriages and parts of carriages.
30	3,025 50	3,220 70	cinnamon	Free.	Free.	20	39,155 00	28,533 36	50	Cassia and cinnamon.
40	71,276 00	52,773 00	cassia							
30	13,642 50	8,981 29	25	.....do.....	.....do.....	20	9,095 00	5,987 53	51	Cayenne pepper.
30	21,158 40	12,193 51	25	17,632 00	10,161 26	20	14,105 60	8,129 01	52	Cheese.
30	952,165 20	857,721 06	.....	Earthen and stoneware, free.		20	634,776 80	571,814 04	53	China, earthen, and stone ware, and all other wares composed of earthy and mineral substances, not otherwise provided for.
30	24,627 60	18,573 90	25	20,523 00	15,478 25	20	16,418 40	12,382 60	56	Clocks and parts of clocks.
30	692,140 50	331,122 36	25	576,783 75	275,935 30	20	461,427 00	220,748 24	57	Clothing ready made, and wearing apparel of every description, of whatever material cemposed, and all other articles worn or carried on the person, made up or manufactured, wholly or in part, either by the tailor, seamstress, or manufacturer, not otherwise expressly enumerated and provided for.
40	19,134 00	19,734 80	.....	Free.	Free.	20	9,567 00	9,867 40	63	Cloves.
30	.....	.....	25	.....	.....	20	.....	.....	64	Coach and harness furniture of all kinds.
30	147,003 00	131,127 07	25	122,502 50	109,272 56	20	98,002 00	87,418 05	65	Coal.
30	4 80	12 49	25	4 00	10 41	20	3 20	8 33	66	Coke and culm of coal.
30	.....	.....	25	.....	.....	20	.....	.....	67	Combs of all kinds.

No. 11—COMPARATIVE STATEMENT—Continued.

Existing tariff.		Secretary's project.			Committee's bill.			
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line	Articles.
40	.....	.....	25	Those preserv'd	in liquors	20	.....	.....	68	Comfits, sweetmeats, or fruit preserved in sugar, brandy, alcohol, or other spirits, molasses, or in their own juice, and confectionary of all kinds.
40	.....	.....	25	.....	.....	20	.....	.....	71	Composition tops for tables, or other articles of furniture.
30	.....	.....	.....	Free.	Free.	20	.....	.....	72	Compositions of glass or paste, when set.
30	.....	.....	25	.....	.....	20	.....	.....	73	Coral, cut or manufactured.
30	$53,496 30	$42,087 05	25	$44,480 25	$35,072 54	20	$35,644 20	$28,058 03	74	Corks.
30	.....	.....	25	.....	.....	20	.....	.....	75	Court plaister.
30	.....	.....	25	.....	.....	20	.....	.....	76	Crayons of all kinds.
40	16,357 20	39,351 92	.....	Free.	Free.	20	8,178 10	19,675 96	77	Currants.
30	610,511 40	445,508 00	25	508,759 50	371,256 66	20	407,007 60	297,005 33	78	Cutlery of all kinds.
40	5,916 80	4,230 52	.....	Free.	Free.	20	2,958 40	2,115 26	79	Dates.
30	164,303 60	88,796 61	25	Diam'ds, gems, imitations the Jewelry, real & imitations— 135,669 25	pearls, &c., and reof, free. 86,782 92	20	109,535 73	59,197 74	80	Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal, and all manufactures of agate, cornelian, or other precious stones, and all articles of jewelry, real or imitation, including gold and silver buttons.
30	.....	.....	25	.....	.....	20	.....	.....	85	Dolls and toys of all kinds.
30	10,043 40	7,372 50	25	8,369 50	6,143 75	20	6,695 60	4,915 00	86	Epaulettes, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal.

30			25			20			88	Fans and fire-screens of every description, of whatever material composed.
30			25			20			90	Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.
40	49,885 20	42,752 00	.....	Free.	Free.	20	24,942 60	21,376 00	92	Figs.
30			25			20			93	Fire-crackers.
30			25			20			94	Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.
25			25			20			96	Floss silks, feather beds, feathers for beds, and downs of all kinds.
30	2,514 00	5,687 49	25	2,095 00	4,739 58	20	1,676 00	3,791 66	98	Frames and sticks, for umbrellas and parasols and sun-shades, finished or unfinished.
40	24,065 20	23,307 32	.....	Free.	Free.	20	12,032 70	11,653 66	100	Ginger root, dried or green.
30	215 00	5,675 11	.....	Free.	Free.	20	143 40	3,783 41	101	Ginger, ground.
40	30,713 20	24,337 66	25	19,195 75	15,211 04	20	15,356 60	12,168 83	102	Glass, cut.
30	11,426 40	6,564 84	25	9,522 00	5,470 70	20	7,617 60	4,376 56	104	Glass crystals for watches.
30	1,651 20	1,902 91	25	1,376 00	1,585 76	20	1,100 80	1,268 61	105	Glasses or pebbles for spectacles.
									106	Glass, paintings on.
30	473 70	2,231 14	25	394 75	1,859 29	20	315 80	1,487 43	107	Glass porcelain, colored, stained, or painted.
30			.....	Free.	Free.	20			108	Gum Benzoin, or Benjamin.
25	70,080 75	63,060 04	25	70,080 75	63,060 04	20	56,064 60	50,448 03	109	Hair-cloth, hair-seating, and all other manufactures of hair not otherwise provided for.
30			25			20			111	Hair pencils.
20	11,210 80	8,423 45	25	14,013 50	10,529 31	20	11,210 80	8,423 45	112	Hat bodies of cotton.
30	491,744 40	426,485 40	25	409,787 00	355,404 50	20	327,829 60	284,323 60	113	Hats and bonnets for men, women, and children, composed of straw, satin-straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for.
25	397,947 75	176,723 46	25	397,947 75	176,723 46	20	345,287 78	195,564 14	117	Hemp, unmanufactured.
30	98,736 60	97,185 63	25	82,280 50	80,988 02					
30			25			20			118	Honey.
30			25			20			119	Human hair, cleaned or prepared for use.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
30	.....	.....	25	.....	.....	20	.....	.....	120	Ink and ink-powder.
30	$5,739,380 10	$3,296,724 15	25	$4,782,816 75	$2,747,270 12	20	$3,826,253 40	$2,197,816 10	121	Iron in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.
30	26,793 00	14,534 64	25	22,327 50	12,112 20	20	17,862 00	9,689 76	123	Iron, cas ings of.
30	.....	.....	25	.....	.....	20	.....	.....	124	Iron, galvanized, in sheets or plates.
30	43,517 70	40,291 09	25	36,264 75	33,575 91	20	29,011 80	26,860 73	125	Iron, old or scrap.
30	.....	.....	25	.....	.....	20	.....	.....	126	Iron, vessels of.
30	17,518 80	17,014 85	25	14,599 09	14,179 00	20	11,679 20	11,343 24	127	Japanned ware of all kinds, not otherwise provided for.
30	.....	.....	25	.....	.....	20	.....	.....	128	Jet and manufactures of jet, and imitations thereof.
25	24,635 25	58,686 12	25	24,635 25	58,686 12	20	19,708 20	46,948 90	129	Jute, sisal grass, coir, and other vegetable substances unmanufactured, not otherwise provided for.
30	19,666 20	13,524 39	25	16,388 50	11,270 33	20	13,110 80	9,016 26	131	Lead-pencils.
30	.....	.....	25	.....	.....	20	.....	.....	132	Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.
40	2,437 60	5,512 40	.....	Free.	Free.	20	1,218 80	2,756 20	134	Mace.
30	45 00	92 64	25	37 50	77 20	20	30 00	61 76	135	Manufactures of the bark of the cork tree.
30	.....	.....	25	.....	.....	20	.....	.....	136	Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.
30	1,786,557 65	1,503,669 81	25	1,488,798 04	1,253,058 17	20	1,191,038 43	1,002,446 54	138	Manufactures, articles, vessels, and wares of brass, copper, gold, iron, lead, pewter, platina, silver, steel, and tin, or other metal, or of which either

										of those metals or any other metal shall be a component material, not otherwise provided for.
40	22,531 20	20,159 00	25	14,082 00	12,599 37	20	11,265 60	10,079 50	142	Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin-wood.
20	2,451,987 80	1,969,819 35		.....	.....	....	Bolting cloths, free.....		144	Manufactures and articles of cotton, flax, hemp, grass, goats' or other hair, mohair, silk, wool, or worsted, or of either of these articles combined, or of which either of these articles shall be a component material, not otherwise enumerated and provided for.
25	15,455,028 75	11,000,118 13	25	22,765,216 00	16,369,605 95	20	18,969,013 48	13,222,426 68		
30	5,226,312 60	3,678,769 25		Bolting cloths, free.....		....	.....	.....		
30	1,364,065 80	874,300 84	25	1,136,721 50	728,584 04	20	909,377 20	582,867 23	149	Manufactures of cotton, linen, silk, wool, worsted, or any other material embroidered or tambored, either by hand or in the loom, or by machinery or any other process.
30	131,671 40	102,458 86	25	109,726 17	85,382 38	20	87,780 94	68,305 90	152	Manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for.
30	524,174 10	400,174 31	25	436,808 42	333,478 59	20	349,446 74	266,782 87	155	Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.
30	36,364 20	12,087 84	.....	Free.	Free.	20	24,240 13	8,058 56	157	Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.
30	35,923 80	27,986 55	25	29,936 50	23,322 12	20	23,949 20	18,657 70	160	Manufactures of paper or of which paper is a component material, not otherwise provided for.
30	13,086 60	15,145 25	25	10,905 50	12,621 04	20	8,724 40	10,096 83	162	Manufactures, articles, and wares of papier mache.
30	126,745 50	89,807 60	25	105,621 25	74,839 67	20	84,497 00	59,871 73	163	Manufactures of wood or of which wood is a component part, not otherwise provided for.
25	59,349 25	42,497 11	25	59,349 25	42,497 11	20	47,479 40	33,997 69	165	Matting, Chinese and other floor matting, and mats made of flags, jute, or grass.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
30	.....	.....	25	.....	.....	20	.....	.....	167	Medical preparations, not otherwise provided for.
30	$32,574 60	$23,866 80	25	$27,145 50	$19,889 00	20	$21,716 40	$15,911 20	168	Metallic pens.
30	.....	.....	25	.....	.....	20	.....	.....	169	Mineral waters.
30	1,105,466 40	1,004,582 89	25	921,222 00	837,152 41	20	736,977 60	669,721 93	170	Molasses.
20	.....	.....	25	.....	.....	20	.....	.....	171	Musical instruments of all kinds, and strings for musical instruments, of whip-gut, or catgut, and all other strings of the same material.
30	148,904 10	122,842 54	25	124,086 75	102,368 78	20	99,269 40	81,895 03	174	Muskets, rifles, and other fire-arms.
40	35,223 60	89,128 80	.....	Free.	Free.	20	17,611 80	44,564 40	175	Nutmegs.
30	43,458 30	33,308 85	.....	Free.	Free.	20	28,972 20	22,205 90	176	Nuts, not otherwise provided for.
30	10,157 40	7,480 85	.....	Free.	Free.	20	6,771 60	4,987 23	177	Ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil.
30	12,711 90	10,109 70	25	10,593 25	8,424 75	20	8,474 60	6,739 80	179	Oil-cloth of every description, of whatever material composed.
30	.....	.....	25	.....	.....	20	.....	.....	181	Oils, volatile, essential or expressed, not otherwise provided for.
30	.....	.....	25	When not pure.	.....	20	.....	.....	183	Olive oil in casks, salad oil, and all other olive oil, not otherwise provided for.
30	.....	.....	25	.....	.....	20	.....	.....	185	Olives.
30	80,452 05	68,373 81	25	67,043 37	56,978 17	20	53,634 70	45,582 54	186	Paper—antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, not otherwise provided for.

...	...	...	25	Included in m	anufactures of	20	...	...	190	Paper envelopes.
				paper. (See | line 160.)					
30	See umbrellas.	...	25	See umbrellas.	...	20	See umbrellas	...	191	Parasols and sun-shades.
30	...	...	25	...	...	20	...	...	192	Parchment.
30	54,508 20	41,968 90	.....	Free.	Free.	20	36,338 80	27,979 27	193	Pepper.
30	74,004 40	46,441 69	.....	Free.	Free.	20	49,336 27	30,961 13	194	Pimento.
30	196,619 70	163,827 60	25	163,849 75	136,523 00	20	131,079 80	109,218 40	195	Plate glass, whether silvered or otherwise.
30	107,368 50	84,704 48	25	89,473 75	70,587 07	20	71,579 00	56,469 66	196	Plated and gilt ware of all kinds.
30	2,999 40	2,880 24	25	2,499 50	2,400 20	20	1,999 60	1,920 16	197	Playing cards.
40	45,507 60	25,989 20	.....	Free.	Free.	20	22,753 80	12,994 60	198	Plums and prunes.
30	27,861 00	19,516 05	.....	Free.	Free.	20	17,574 00	13,010 70	199	Potatoes.
40	...	...	25	...	...	20	...	...	200	Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise.
40	358,413 60	307,045 00	.....	Free.	Free.	20	179,206 80	153,522 50	202	Raisins.
30	...	...	25	...	...	20	...	...	203	Red chalk pencils.
25	27,338 00	38,359 79	.....	Free.	Free.	20	21,870 40	30,687 83	204	Roofing slates, and slates other than roofing slates.
30	66,367 20	54,414 80	25	55,306 00	45,345 67	20	44,244 80	36,276 53	205	Saddlery of all kinds, not otherwise provided for.
20	18,868 20	17,472 00	25	23,585 25	21,840 00	20	18,868 20	17,472 00	206	Salmon preserved.
40	...	...	25	...	...	20	...	...	207	Scagliola tops for tables, or other articles of furniture.
30	...	...	25	...	...	20	...	...	208	Sealing-wax.
40	1,327,774 00	875,110 86	25	829,858 89	546,944 29	20	663,887 00	437,555 43	209	Segars, snuff, paper segars, and all other manufactures of tobacco.
30	...	...	25	...	...	20	...	...	211	Sewing-silk, in the gum or purified.
30	3,870 30	10,632 00	25	3,225 25	8,860 00	20	2,580 20	7,088 00	212	Shoes composed wholly of India rubber.
30	482 10	1,106 10	25	401 75	921 75	20	321 40	737 40	213	Side-arms of every description.
30	...	...	25	...	...	20	...	...	214	Silk twist, and twist composed of silk and mohair.
30	6,938 10	2,839 08	25	5,781 75	2,365 90	20	4,625 40	1,892 72	215	Silver-plated metal, in sheets or other form.
30	24,127 20	21,672 80	25	20,106 00	18,060 25	20	16,084 80	14,448 20	216	Soap—Castile, perfumed, Windsor, and all other kinds.
30	4,497,890 90	3,432,359 30	25	3,748,242 42	2,860,299 42	20	2,998,593 94	2,288,239 53	217 218	Sugar of all kinds. Syrup of sugar.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
30	$256,740 90	$148,182 25	.....	Free.	Free.	20	$171,160 60	$98,788 17	219	Tobacco unmanufactured.
30	17,510 70	12,649 56	25	$14,592 25	$10,541 30	20	11,673 80	8,433 04	220	Umbrellas, parasols, and sun-shades.
30	.....	.....	25	.....	.....	20	.....	.....	221	Vellum.
30	2,092 50	1,910 44	25	1,743 75	1,592 03	20	1,395 00	1,273 63	222	Vinegar.
30	.....	.....	25	.....	.....	20	.....	.....	223	Wafers.
30	.....	.....	25	.....	.....	20	.....	.....	224	Water-colors.
30	888,340 20	680,704 17	.....	Free.	Free.	20	592,226 80	453,802 78	225	Wines—Burgundy, champagne, claret, Madeira, port, sherry, and all other wines and imitations of wines.
	47,022,357 65	33,817,216 24	.....	39,946,736 48	28,428,181 97	....	34,666,437 74	24,476,181 26		
20	8 20	.....	.....	Free.	Free.	15	6 15	.....	228	Ambergris.
20	2,736 20	.....	.....	Free.	Free.	15	2,052 15	.....	229	Arrow-root.
20	1,491 00	1,622 89	25	1,863 75	2,028 61	15	1,118 25	1,217 17	230	Bacon and hams.
20	7,952 80	5,511 17	25	9,941 00	6,888 90	15	5,964 60	4,133 38	231	Barley.
20	5,353 20	2,397 21	25	6,691 50	2,996 51	15	4,014 90	1,797 91	232	Beef and pork.
20	.....	.....	25	.....	.....	15	.....	.....	233	Beeswax.
20 15	49,538 40	.....	.....	Free. Free.	Free. Free.	15	41,280 00	—estimated....	234	Berries, vegetables, flowers, and barks, not otherwise provided for.
20	2,395 00	1,771 49	25	2,993 75	2,214 36	15	1,796 25	1,328 62	236	Blank books, bound or unbound.
20	.....	.....	25	.....	.....	15	.....	.....	237	Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.
25	34,263 25	.....	.....	Free.	Free.	15	20,557 95	.....	239	Borax or tincal.
20	See osnaburgs.	.....	25	See osnaburgs.	.....	15	See osnaburgs.	.....	240	Burlaps, unbleached and uncolored. (See osnaburgs, line 318.)

20	None.	None.	.....	Free.	Free.	15	None.	None.	241	Bronze liquor.
20	.....	.....	.....	Free.	Free.	15	.....	.....	242	Bronze powder.
25	48 25	.....	.....	Free.	Free.	15	28 95	.....	243	Burgundy pitch.
20	66,065 20	18,001 86	25	82,581 50	22,502 33	15	49,548 90	13,501 40	244	Butter.
25	30,415 00	49,340 61	25	30,415 00	49,340 61	15	18,249 00	29,604 37	245	Cables and cordage, tarred or untarred.
25	4,202 75	.....	.....	Free.	Free	15	2,521 65	.....	246	Calomel, and other mercurial preparations.
25	3,585 25	7,530 25	.....	Free.	Free.	15	2,151 15	4,518 45	247	Camphor, crude.
20	600,526 20	358,756 40	25	750,657 75	480,445 50	15	450,394 65	269,067 30	248	Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, or children,
20	92,563 60	75,604 83	.....	Free.	Free.	15	69,422 70	56,703 62	251	Cedar wood, ebony, granadilla, mahogany, rosewood, and satinwood, unmanufactured.
20	442 00	*257 63	25	550 50	322 04	15	331 50	193 22	253	Chocolate
20	.....	.....	25	.....	.....	15	.....	.....	254	Chromate of lead.
20	.....	.....	.....	Free.	Free.	15	.....	.....	255	Chromate, bichromate, hydriodate, and prussiate of potash.
20	279 80	.....	.....	Free.	Free.	15	209 85	.....	257	Cobalt.
20	.....	.....	25	.....	.....	15	.....	.....	258	Coculus Indicus.
20	327 00	730 40	25	408 75	913 00	15	245 25	547 80	259	Copperas, or green vitriol, or sulphate of iron.
20	6 00	8,114 75	25	7 50	10,143 43	15	4 50	6,086 06	260	Copper rods, bolts, nails, and spikes.
20	2,844 00	2,291 35	25	3,555 00	2,864 20	15	2,133 00	1,718 51	261	Copper bottoms.
20	None.	305 73	25	None.	382 16	15	None.	229 30	262	Copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for.
20	2,820 20	18,580 00	25	3,525 25	23,225 00	15	2,115 15	13,935 00	264	Cotton bagging.
15	113 70	170 80	.....	Free.	Free.	15	113 70	170 80	265	Diamonds, glaziers', set or not set.
20	.....	.....	25	.....	.....	15	.....	.....	266	Felspar.
20	.....	.....	25	.....	.....	15	.....	.....	267	Fig blue.
20	158,502 66	125,162 44	25	198,128 33	156,453 05	15	118,877 00	93,871 83	268	Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.
20	.....	.....	25	.....	.....	15	.....	.....	270	Fish glue, or isinglass.
20	.....	.....	25	.....	.....	15	.....	.....	271	Fish skins.
20	126,679 00	82,198 53	.....	Free.	Free.	15	95,009 25	61,648 90	272	Flaxseed.
20	20,352 60	21,156 50	25	25,440 70	26,445 62	15	15,264 45	15,867 38	273	Flax, unmanufactured.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
20			25			15			274	Flour of sulphur.
20			25			15			275	Frankfort black.
20			25			15			276	French chalk.
20			25			15			277	Fulminates, or fulminating power.
20	$18,470 20	$14,490 98	------	Free.	Free.	15	$13,852 40	$10,868 24	278	Furs dressed on the skin.
20	2,190 40	3,139 25	25	$2,738 00	$3,924 06	15	1,642 80	2,354 44	279	Glue.
20	305 60		------	Free.	Free.	15	229 20		280	Green turtle.
20	167,822 80	123,948 33	25	209,778 50	154,935 41	15	125,867 10	92,961 25	281	Gunny cloth and gunny bags.
20	538 00	363 03	25	672 50	453 78	15	403 50	272 27	282	Gunpowder.
20			25			15			283	Hams. (See Bacon.)
30			25			15			284	Hats of wool.
20			25			15			285	Hat bodies made of wool, or of which wool shall be a component material.
20	237,954 40	194,352 60	25	297,443 00	242,940 75	15	178,465 80	145,764 45	287	Hempseed or linseed and rapeseed oil, and all other oils used in painting.
20	None.	None.	25			15			289	Indian corn and corn meal.
20	89 20		------	Free.	Free.	15	66 90		290	Iris, or orris root.
20			25			15			291	Iron liquor.
20	57 40	216 67	------	Free.	Free.	15	43 05	162 50	292	Ivory, or bone-black.
20			25			15			293	Juniper berries.
20	None.	None.	------	Free.	Free.	15	None.	None.	294	Lac spirits.
20			25			15			295	Lac sulphur.
20			25			15			296	Lamp-black.
20	189 20	259 85	25	236 50	324 81	15	141 90	194 89	297	Lard.
20	5,653 40	4,325 89	25	7,066 75	5,407 36	15	4,240 05	3,244 42	298	Leather, tanned, bend or sole.

20	24 00	34 60	25	30 00	43 25	15	18 00	25 95	301	Leaden pipes.
20	None.	373 91	25	None.	467 39	15	None.	280 18	302	Leaden shot.
20	.....	.....	25	Liquorice root,	free.....	15	.....	.....	303	Liquorice paste, juice, or root.
20	87 20	54 65	25	109 00	68 31	15	65 40	40 99	304	Litharge.
20	.....	.....	25	.....	.....	15	.....	.....	305	Malt.
20	35,398 00	23,749 98	.....	Free.	Free.	15	26,548 50	17,812 47	306	Marble in the rough, slab, or block, unmanufactured.
20	.....	.....	.....	Free.	Free.	15	.....	.....	307	Marine coral, unmanufactured.
20	.....	.....	25	.....	.....	15	.....	.....	308	Metals, Dutch and bronze, in leaf.
20	.....	.....	25	.....	.....	15	.....	.....	309	Metals, unmanufactured, not otherwise provided for.
20	.....	.....	.....	Free.	Free.	15	.....	.....	310	Mineral and bituminous substances in a crude state, not otherwise provided for.
20	48,012 20	42,739 47	25	60,015 25	53,424 33	15	36,009 15	32,054 60	312	Needles of all kinds, for sewing, darning, knitting, or otherwise.
20	.....	.....	25	.....	.....	15	.....	.....	314	Nitrate of lead.
20	35,804 20	20,522 97	25	44,755 25	25,653 71	15	26,853 15	15,392 23	315	Oats and oatmeal.
20	54,024 20	11,539 06	25	67,530 25	14,423 82	15	40,518 15	8,654 30	316	Oils, neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.
20	16,003 00	15,899 93	25	20,003 75	19,874 91	15	12,002 25	11,924 95	318	Osnaburgs, unbleached and uncolored, ticklenburgs and burlaps.
20	.....	.....	25	.....	.....	15	.....	.....	319	Paints, dry or ground in oil, not otherwise provided for.
20	25,165 00	19,624 76	25	31,456 25	24,530 95	15	18,873 75	14,718 57	320	Paper-hangings, and paper for screens or fire-boards.
20	34 00	529 37	.....	Free.	Free.	15	25 50	397 02	321	Pearl or hulled barley.
20	719 40	376 29	25	899 25	470 36	15	539 55	282 22	322	Periodicals, and other works in course of printing and republication in the United States.
20	.....	.....	25	.....	.....	15	.....	.....	324	Pitch.
20	.....	.....	25	.....	.....	15	.....	.....	325	Plaster of Paris, when ground.
20	.....	.....	25	.....	.....	15	.....	.....	326	Pork. (See beef.)
20	.....	.....	25	.....	.....	15	.....	.....	327	Potassium.
20	.....	.....	25	.....	.....	15	.....	.....	328	Prussian blue.
20	.....	.....	25	.....	.....	15	.....	.....	329	Putty.
20	.....	.....	25	.....	.....	15	.....	.....	330	Quills.
20	.....	.....	25	.....	.....	15	.....	.....	331	Red chalk.
20	.....	.....	25	.....	.....	15	.....	.....	332	Rice or paddy.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
20	.....	.....	.....	Free.	Free.	15	.....	.....	333	Roll brimstone.
20	.....	.....	25	.....	.....	15	.....	.....	334	Roman cement.
20	$365 00	$1,551 69	25	$456 25	$1,939 61	15	$273 75	$1,163 77	335	Rye and rye flour.
30	31,452 00	22,487 49	25	26,210 00	18,739 58	15	15,726 00	11,243 75	336	Saddlery, common, tinned, or japanned.
20	4,409 40	.....	.....	Free.	Free.	15	3,307 05	.....	337	Sago.
20	.....	.....	25	.....	.....	15	.....	.....	338	Sal soda, and all carbonates of soda, by whatever name designated, not otherwise provided for.
15	.....	.....	.....	Free.	Free.	15	.....	.....	340	Silk, advanced in manufacture, but not further than singles, tram, and organzine, in the gum, not otherwise provided for. (See line 555.)
20	.....	.....	.....	Free.	Free.	15	.....	.....	343	Skins, tanned and dressed, of all kinds, not otherwise provided for. (See line 299.)
20	.....	.....	.....	Free.	Free.	15	.....	.....	345	Skins of all kinds, not otherwise provided for.
20	.....	.....	.....	Free.	Free.	15	.....	.....	346	Slate pencils.
20	.....	.....	25	.....	.....	15	.....	.....	347	Spermaceti candles and tapers. (See wax candles.)
20	10,117 20	.....	.....	Free.	Free.	15	7,587 90	.....	348	Sponges.
20	6 00	.....	.....	Free.	Free.	15	4 50	.....	349	Spunk.
20	6,038 40	1,408 16	25	7,548 00	1,760 20	15	4,528 80	1,056 12	350	Starch.
20	882 80	772 28	25	1,103 50	965 35	15	662 10	579 21	351	Stearine candles and tapers.
15	351,581 70	203,024 52	Bars, cast, shear, and		German, free.	15	445,546 95	252,192 82	352	Steel, in bars, cast, shear, or German, and in plates, sheets, or otherwise.
20	125,287 00	65,557 73	25	156,708 75	81,971 75					
20	.....	.....	25	.....	.....	15	.....	.....	354	Stereotype plates.

20			25			15			355	Still bottoms. (See copper bottoms.)
20	2,883 40	2,176 30		Free.	Free.	15	2,162 55	1,632 23	356	Sulphate of barytes, crude or refined.
20	603 40	112 30	25	754 25	140 37	15	452 55	84 23	357	Tallow candles.
20	1,230 00			Free.	Free.	15	922 50		358	Tapioca.
20			25			15			359	Tar.
20			25			15			360	Ticklenburgs. (See osnaburgs, line 318.)
20	1,355 20			Free.	Free.	15	1,016 40		361	Type metal.
									362	Types, new or old.
20	396 60			Free.	Free.	15	297 45		363	Vanilla beans.
20			25			15			364	Verdigris.
20	61,117 80	39,173 13	25	76,397 25	48,966 41	15	45,838 35	29,379 85	365	Velvet in the piece, composed wholly of cotton.
20			25			15			366	Vermillion.
20	1,240 80	925 87	25	1,551 00	1,157 34	15	930 60	694 40	367	Wax candles and tapers, and spermaceti ditto.
20	139 20	60 13	25	174 00	75 16	15	104 40	45 10	368	Whalebone, the produce of foreign fisheries.
20	330,310 20	257,229 55	25	449,137 75	321,536 93	15	269,482 65	192,822 16	369	Wheat, and wheat flour.
20	13,811 60	7,624 69	25	17,264 50	9,530 86	15	10,358 70	5,718 52	370	White and red lead.
20	1,246 00	2,242 21		Free.	Free.	15	934 50	1,681 66	371	Whiting or Paris white.
20			25			15			372	White vitriol or sulphate of zinc.
20	96,546 60	57,341 00	25	120,683 25	71,676 25	15	72,409 95	43,005 75	373	Window glass of every description, including broad, crown, cylinder, sheet, or rough glass, and not otherwise provided for.
30	123,769 80	79,294 82		Free.	Free.	15	61,884 90	39,647 41	376	Wood, unmanufactured, not otherwise provided for, and firewood.
30	800,915 40	607,482 90	25	Under 16 and above 50c. free. 417,429 50—estimated.	316,601 83	15	400,457 70	303,741 45	378	Wool, unmanufactured.
20			25			15			379	Woolen listings.
	4,499,383 30	2,980,243 86		3,925,793 53	2,669,460 52		3,209,178 85	2,100,143 11		

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
20	.....	.....	.....	Free.	Free.	10	.....	.....	381	Acids—acetic, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, oxalic, pyroligneous, and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.
20	$1,071 00	.....	.....	Free.	Free.	10	$535 50	.....	386	Aloes.
20	1,141 20	$1,310 02	.....	Free.	Free.	10	570 60	$655 01	387	Alum.
20	None.	.....	.....	Free.	Free.	10	None.	.....	388	Amber.
20	1,777 60	1,401 16	.....	Free.	Free.	10	888 80	700 58	389	Angora, Thibet, and other goats' hair or mohair, unmanufactured.
20	1,719 20	.....	.....	Free.	Free.	10	859 60	.....	391	Aniseed.
20	None.	.....	.....	Free.	Free.	10	None.	.....	392	Animal carbon.
20	4,561 00	.....	.....	Free.	Free.	10	2,280 50	.....	393	Antimony, crude and regulus of.
15	4,697 10	.....	.....	Free.	Free.	10	3,131 40	.....	394	Arsenic.
20	.....	.....	25	.....	.....	10	.....	.....	395	Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.
20	165 20	.....	.....	Free.	Free.	10	82 60	.....	397	Asafœtida.
15	.....	.....	.....	Free.	Free.	10	.....	.....	398	Bark, quilla.
20	1,002 40	.....	.....	Free.	Free.	10	501 20	.....	399	Bismuth.
20	268 60	.....	.....	Free.	Free.	10	134 30	.....	400	Bitter apples.
20	1,174 60	1,547 92	.....	Free.	Free.	10	587 30	773 96	401	Blue or Roman vitriol or sulphate of copper.
20	None.	.....	.....	Free.	Free.	10	None.	.....	402	Boucho leaves.

15	.....	.....	.....	Free.	Free.	10	.....	.....	403	Brazil paste. (See diamonds.)
20	None.	.....	.....	Free.	Free.	10	None.	.....	404	Breccia.
20	9,349 60	.....	.....	Free.	Free.	10	4,674 80	.....	405	Brimstone, crude, in bulk.
20	.....	.....	.....	Free.	Free.	10	.....	.....	406	Bromine.
20	None.	.....	.....	Free.	Free.	10	None.	.....	407	Cadmium.
20	45 60	.....	.....	Free.	Free.	10	22 80	.....	408	Calamine.
10	See diamonds, &c.			Free.	Free.	10	See diamonds, &c.		409	Cameos and mosaics, and imitations thereof, not set.
20	2,023 80	.....	.....	Free.	Free.	10	1,011,90	.....	410	Cantharides.
20	.....	.....	25	.....	.....	10	.....	.....	411	Carbonate of ammonia.
20	301 80	.....	.....	Free.	Free.	10	150 90	.....	412	Cassia buds.
25	8,056 00	2,872 17	25	8,056 00	2,872 17	10	3,222 40	1,148 87	413	Castor oil.
20	47 20	.....	.....	Free.	Free.	10	23 60	.....	414	Castorum.
10	2,210 00	1,710 70	.....	Free.	Free.	10	2,210 00	1,710 70	415	Chronometers, box or ship, and parts thereof.
15	2,539 65	6,474 13	.....	Free.	Free.	10	1,693 10	4,316 09	416	Codilla, or tow of hemp or flax.
10	.....	.....	.....	Free.	Free.	10	.....	.....	417	Compositions of glass or paste, not set. (See diamonds, &c.)
15	2,069 70	2,292 52	.....	Free.	Free.	10	1,379 80	1,528 35	418	Cork-tree bark, unmanufactured.
20	79,056 00	.....	.....	Free.	Free.	10	39,528 00	.....	419	Cream of tartar.
20	1,455 80	.....	.....	Free.	Free.	10	727 90	.....	420	Cubebs.
10	6,223 90	8,832 55	.....	Free.	Free.	10	6,223 90	8,832 55	421	Diamonds, gems, pearls, rubies, and other precious stones and imitations thereof, when not set.
15	63 60	.....	.....	Free.	Free.	10	42 40	.....	423	Dragon's blood.
20	None.	.....	.....	Free.	Free.	10	None	.....	424	Dried pulp.
20	5,917 20	.....	.....	Free.	Free.	10	2,958 60	.....	425	Emery.
10	10,743 00	.....	.....	Free.	Free.	10	10,743 00	.....	426	Engravings or plates, bound or unbound.
20	.....	.....	25	.....	.....	10	.....	.....	427	Ether.
20	1,236 60	.....	.....	Free.	Free.	10	618 80	.....	428	Extract of indigo.
20	118 00	.....	.....	Free.	Free.	10	59 00	.....	429	Extracts and decoctions of logwood and other dye-woods, not otherwise provided for.
20	997 80	.....	.....	Free.	Free.	10	498 90	.....	431	Extract of madder.
10	106,430 00	66,848 61	.....	Free.	Free.	10	106,430 00	66,848 61	432	Furs, hatters', dressed or undressed, not on the skin.
10	56,273 70	23,501 33	.....	Free.	Free.	10	56,273 70	28,501 33	433	Furs, undressed, when on the skin.
20	121 20	.....	.....	Free.	Free.	10	60 60	.....	434	Gamboge.
15	561 90	279 16	25	936 50	465 27	10	374 60	186 11	435	Gold and silver leaf.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
20	$583 40	.....	.....	Free.	Free.	10	$291 70	.....	436	Gutta percha.
20	.....	.....	.....	Free.	Free.	10	.....	.....	437	Hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses.
10	33,045 10	.....	.....	Free.	Free.	10	33,045 10	.....	439	Hair of all kinds, uncleaned and unmanufactured.
10	.....	.....	.....	Free.	Free.	10	.....	.....	440	Hempseed, linseed, and rapeseed.
10	63,023 50	.....	.....	Free.	Free.	10	63,023 50	.....	441	India rubber in bottles, slabs, or sheets, unmanufactured, and the milk of India rubber.
20	.....	.....	25	.....	.....	10	.....	.....	443	Iodine.
20	1,887 80	.....	.....	Free.	Free.	10	943 90	.....	444	Ipecacuanha.
20	None.	.....	.....	Free.	Free.	10	None.	.....	445	Iridium.
20	1,219 00	.....	.....	Free.	Free.	10	609 50	.....	446	Jalap.
20	68 00	.....	.....	Free.	Free.	10	34 00	.....	447	Manganese.
20	665 60	.....	.....	Free.	Free.	10	332 80	.....	448	Manna.
20	.....	.....	.....	Free.	Free.	10	.....	.....	449	Medicinal drugs, roots, barks, and leaves in a crude state, not otherwise provided for.
15	None.	.....	.....	Free.	Free.	10	None.	.....	451	Mineral kermes. (See line 525.)
10	2,424 50	.....	.....	Free.	Free.	10	2,424 50	.....	452	Music and music paper, with lines, bound or unbound.
20	69,328 60	$40,078 41	.....	Free.	Free.	10	34,664 30	$20,039 21	453	Opium.
20	6,154 60	.....	.....	Free.	Free.	10	3,077 30	.....	454	Osier or willow prepared for basket makers' use.
20	None.	.....	.....	Free.	Free.	10	None.	.....	455	Patent mordant.

20	126 00	.....	.....	Free.	Free.	10	63 00	.....	456	Paving stones.
									457	Paving and roofing tiles and bricks.
20	.....	.....	25	.....	.....	10	.....	.....	458	Phosphate of ammonia.
20	.....	.....	.....	Free.	Free.	10	.....	.....	459	Plumbago.
20	3,491 80	9,362 00	.....	Free.	Free.	10	1,745 90	4,681 00	460	Quicksilver.
5	.....	.....	.....	Free.	Free.	10	.....	.....	461	Rags, woolen and worsted. (See line 543; raised to 10 per cent.)
20	1,600 40	.....	.....	Free.	Free.	10	800 20	.....	462	Rhubarb.
20	373 40	.....	.....	Free.	Free.	10	186 70	.....	463	Saffron and saffron cake.
10	3,511 60	.....	.....	Free.	Free.	10	3,511 60	.....	464	Sal ammoniac? (See line 550.)
20	1,404 20	.....	.....	Free.	Free.	10	702 10	.....	465	Salts—Epsom, Glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for.
20	12,666 00	.....	.....	Free.	Free.	10	6,333 00	.....	467	Sarsaparilla.
20	.....	.....	25	.....	.....	10	.....	.....	468	Seppia.
20	None.	2 66	.....	Free.	Free.	10	None.	1 33	469	Sheathing paper.
20	657 60	.....	.....	Free.	Free.	10	328 80	.....	470	Smalts.
20	.....	.....	25	.....	.....	10	.....	.....	471	Spirits of ammonia.
20	4 60	4 00	25	.....	.....	10	2 30	2 00	472	Spirits of turpentine.
20	124 00	.....	.....	Free.	Free.	10	62 00	.....	473	Squills.
20	7,040 80	4,689 82	25	.....	.....	10	3,520 40	2,344 91	474	Sugar of lead.
20	40,654 80	11,247 00	25	.....	.....	10	20,327 40	5,623 50	475	Sulphate of quinine.
15	706,482 60	437,420 80	.....	Free.	Free.	10	470,988 40	291,613 87	476	Terne tin-plates.
15	3,536 40	3,010 36	25	.....	.....	10	2,357 60	2,006 91	477	Tin foil.
30	.....	.....	.....	Free.	Free.	10	.....	.....	478	Tin, in plates or sheets. (See tin plates.)
30	.....	.....	.....	Free.	Free.	10	.....	.....	479	Tin plates galvanized, not otherwise provided for. (See tin, in plates or sheets.)
5	5,452 25	.....	.....	Free.	Free.	10	10,904 50	.....	480	Waste or shoddy. (Raised from 5 to 10 per cent.)
10									481	Watches and parts of watches.
15	321,212 90	230,368 82	.....	Free.	Free.	10	321,212 90	230,368 82	482	Watch materials of all kinds.
	.....	.....	.....	Free.	Free.	10	.....	.....	483	Zinc, spelter, and teuteneque, in sheets? (See line 570.)
	1,600,159 40	858,254 14	.....	8,992 50	3,337 44	....	1,229,993 40	671,883 52		
5	None.	None.	.....	Free.	Free.	5	None.	None.	485	Alcornoque.....
10	2,375 30	.....	.....	Free.	Free.	5	1,187 65	.....	486	Annato, rancon, or Orleans
5	9,019 80	.....	.....	Free.	Free.	5	9,019 80	.....	487	Argol, or crude tartar.

No. 11.—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
10	.....	.....	.....	Free.	Free.	5	.....	.....	488	Barilla.
5	.....	.....	.....	Free.	Free.	5	.....	.....	489	Bells, when old, or bell-metal fit only to be remanufactured.
10	$16,166 80	$14,598 86	.....	Free.	Free.	5	$8,083 40	$7,299 43	491	Bleaching powder, or chloride of lime.
10	71,962 40	58,776 20	.....	Free.	Free.	5	35,981 20	29,388 12	492	Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.
5	606 45	604 86	.....	Free.	Free.	5	606 45	604 86	495	Brass in pigs or bars.
						5	.....	.....	496	Brass when old, and fit only to be remanufactured.
5	12,686 55	10,229 55	.....	Free.	Free.	5	12,686 55	10,229 55	497	Bristles.
10	.....	.....	.....	Free.	Free.	5	.....	.....	498	Building-stones.
10	114 80	.....	.....	Free.	Free.	5	57 40	.....	499	Chalk, not otherwise provided for.
5 10 20	2,876 80	.....	.....	Free.	Free.	5	1,547 30	.....	500	Clay, unwrought.
10	41,561 30	.....	.....	Free.	Free.	5	20,780 65	.....	501	Cochineal.
10	16,981 00	11,243 08	.....	Free.	Free.	5	8,490 50	5,621 54	502	Cocoa.
									503	Cocoa shells.
									504	Copper in pigs or bars.
5	76,464 75	61,822 28	.....	Free.	Free.	5	76,464 75	61,822 28	505	Copper when old, and fit only to be remanufactured.
10	438 70	.....	.....	Free.	Free.	5	219 35	.....	506	Cudbear.
5	125 45	.....	.....	Free.	Free.	5	125 45	.....	507	Flints.
10	40 30	.....	.....	Free.	Free.	5	20 15	.....	508	Fuller's earth.
10	85 80	.....	.....	Free.	Free.	5	42 90	.....	509	Gold-beaters' skins.

10				do	do	5			510 Granilla. (See cochineal, line 501.)
5			25			5			511 Grindstones, wrought or unwrought.
10	18,461 00			do	do	5	9,230 50		512 Gum arabic and gum Senegal.
10	None.			do	do	5	None.		513 Gum Barbary.
20				do	do	5			514 Gum copal.
10	None.			do	do	5	None.		515 Gum East India.
10	178 30			do	do	5	89 15		516 Gum Jedda.
10	2,199 30			do	do	5	1,099 65		517 Gum substitute, or burnt starch.
10	4,783 10			do	do	5	2,391 55		518 Gum tragacanth.
5	1,821 75			do	do	5	1,821 75		519 Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.
10	128,236 70	87,926 66		do	do	5	64,118 35	43,963 03	521 Indigo.
5	6,524 85			do	do	5	6,524 85		522 Ivory unmanufactured.
5	51 95			do	do	5	51 95		523 Ivory nuts, or vegetable ivory.
10	None.			do	do	5	None.		524 Kelp.
5	None.			do	do	5	None.		525 Kermes. (See line 451.)
5	8,061 90			do	do	5	8,061 90		526 Lac-dye.
10				do	do	5			527 Lemon and lime juice.
10			25			5			528 Lime.
5				do	do	5			529 Madder, ground.
5				do	do	5			530 Madder root.
10	1,373 70			do	do	5	686 85		531 Maps and charts, not otherwise provided for.
10	None.			do	do	5	None.		532 Natron.
5	2,805 50			do	do	5	2,805 50		533 Nickel.
5	172 15			do	do	5	172 15		534 Nutgalls.
10	34 90			do	do	5	17 45		535 Nux vomica.
10				do	do	5			536 Oils, palm, and cocoanut.
10	18 90			do	do	5	9 45		537 Orpiment.
10	3,778 30			do	do	5	1,889 15		538 Palm-leaf, unmanufactured.
5				do	do	5			539 Pearl, mother of.
5	274 70	112 80		do	do	5	274 70	112 80	540 Pewter, when old and fit only to be re-manufactured.
10	217 10			do	do	5	108 55		541 Polishing stones.
10	216 30			do	do	5	108 15		542 Pumice and pumice-stone.
5	49,141 85	45,524 68		do	do	5	49,141 85	45,524 68	543 Rags, not otherwise provided for.
10	3,273 00			do	do	5	1,636 50		544 Ratans and reeds, unmanufactured, not otherwise provided for.
10	21 50			do	do	5	10 75		546 Rotten-stone.

No. 11—COMPARATIVE STATEMENT—Continued.

Existing tariff.			Secretary's project.			Committee's bill.				
Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	Rate per ct.	One year.	Average for six years.	No. of line.	Articles.
5	$295,969 55	$220,631 56	.....	Free.	Free.	5	$295,969 55	$220,631 56	547	Raw-hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for.
5	170 20	.....	.....	.....do.....	.....do.....	5	170 20	.....	549	Safflower.
10	.....	.....	.....	.....do.....	.....do.....	5	.....	.....	550	Sal ammonia? (See line 464.)
5	32,151 85	33,458 35	}	.....do.....	.....do.....	5	32,190 20	33,858 36	551	Saltpetre, (or nit'te of soda or potash,) refined, partially refined, or crude.
10	76 70	800 03	}							
5	4 85	.....	.....	.....do.....	.....do.....	5	4 85	.....	553	Seedlac.
5	1,977 00	.....	.....	.....do.....	.....do.....	5	1,977 00	.....	554	Shellac.
15	106,813 80	65,359 80	.....	.....do.....	.....do.....	5	35,604 60	21,786 60	555	Silk, raw, with or without the gum, imported in the condition in which it comes from the cocoon, not being doubled, twisted, or advanced in manufacture in any way.
10	84,544 30	70,162 12	.....	.....do.....	.....do.....	5	42,272 15	35,081 06	558	Soda ash.
20	22 20	18 27	.....	.....do.....	.....do.....	5	5 55	4 57	559	Sulphuric acid, or oil of vitriol.
5	9,838 90	.....	.....	.....do.....	.....do.....	5	9,838 90	.....	560	Sumac.
10	12,143 20	2,909 92	.....	.....do.....	.....do.....	5	6,071 60	1,454 96	561	Tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for.
20	134 20	.....	.....	.....do.....	.....do.....	5	33 55	.....	563	Terra japonica, or catechu.
5	36,211 65	25,576 33	.....	.....do.....	.....do.....	5	36,211 65	25,576 33	564	Tin, in pigs, bars, or blocks.
5	.....	.....	.....	.....do.....	.....do.....	5	.....	.....	565	Tortoise and other shells, unmanufactured, not otherwise provided for.
5	155 10	.....	.....	.....do.....	.....do.....	5	155 10	.....	567	Turmeric.
5	None.	.....	.....	.....do.....	.....do.....	5	None.	.....	568	Weld.

10 15 5	209 90 56,415 50	210 26	.....do.....	.....do.....	5 5	104 95 37,610 27	105 13	569 570	Woad, or pastel. Zinc, spelter, or teutenequo, unmanufactured, not otherwise provided for. (See line 483.)
	1,122,691 85	709,965 05	.....	None.	None.	....	823,673 17	543,064 86	

RECAPITULATION.

Committee's bill.			Existing tariff.			Secretary's project.		
Rate per ct.	One year.	Average for six years.	Rate per cent.	One year.	Average for six years.	Rate per cent.	One year.	Average for six years.
100	$3,827,798 00	$3,542,039 00	.....	$2,827,798 00	$3,542,039 00	.....	$3,827,798 00	$2,542,039 00
20	34,666,437 74	24,476,181 26	40 30					
15	3,209,178 85	2,100,143 11	25 20	54,244,592 26	38,365,679 29	25	43,881,522 51	31,100,978 93
10	1,229,993 40	671,883 52	15 10					
5	823,673 17	543,064 86	5					
Total..	43,757,081 16	30,333,311 75	.....	58,072 390 26	40,907,718 29	.....	47,709,320 51	33,643,018 93

NOTE.—The revenue collected during the year ending June 30, 1853, as stated in the Report on the Finances, was $60,964,929 15, though a (small) part of that amount was derived from importations made previous to that period. The difference between that sum and $58,072,390 26, the product of the existing tariff of preceeding table for one year, is due to the amounts collected on many articles known as "non-enumerated," which are not given. The revenue collected on these articles does not enter into the calculations for the average of six years of either of the schemes, but the various rates of admission are given in all instances.

No. 12.

Statement exhibiting the value of manufactured articles of domestic produce exported to foreign countries, from the 30th day of June, 1845, to June 30, 1854.

Articles.	1846.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.
Wax	$162,790	$161,527	$134,577	$121,720	$118,055	$122,835	$91,499	$113,602	$87,140
Refined sugar	392,312	124,824	253,900	129,001	285,056	219,588	149,921	375,780	370,488
Chocolate	2,177	1,653	2,207	1,941	2,260	3,255	3,267	10,230	12,257
Spirits from grain	73,716	67,781	90,957	67,129	48,314	36,084	48,737	141,173	280,648
Spirits from molasses	268,652	293,609	269,467	288,452	268,290	289,622	323,949	329,381	809,965
Molasses	1,581	20,959	5,563	7,442	14,137	16,830	13,163	17,582	130,924
Vinegar	17,489	9,526	13,920	14,036	11,182	16,915	12,220	20,443	16,945
Beer, ale, porter, and cider	67,735	68,114	78,071	51,320	52,251	57,975	48,052	64,677	53,385
Linseed oil and spirits of turpentine	159,915	498,110	331,404	148,056	229,741	145,410	152,837	362,960	1,084,329
Household furniture	317,407	225,700	297,358	237,342	278,025	362,830	430,182	714,556	762,559
Coaches and other carriages	87,712	75,369	89,963	95,923	95,722	199,421	172,446	184,497	244,638
Hats	74,722	59,536	55,493	64,967	68,671	103,768	80,453	91,261	174,396
Saddlery	24,357	13,102	27,435	37,276	20,893	30,100	47,937	48,229	53,311
Tallow candles and soap	630,041	606,798	670,223	627,280	664,963	609,732	660,054	681,362	888,557
Snuff and tobacco	695,914	658,950	568,435	613,044	648,832	1,143,547	1,316,622	1,671,500	1,550,327
Leather, boots, and shoes	346,516	243,816	194,095	151,774	193,598	458,838	428,708	673,708	893,723
Cordage	62,775	27,054	29,911	41,636	51,357	52,054	66,903	103,216	186,766
Gunpowder	140,879	88,397	125,263	131,297	190,352	154,257	121,580	180,018	211,665
Salt	30,520	42,333	73,274	82,972	75,103	61,424	89,316	119,729	159,026
Lead	614,518	124,981	84,278	30,198	12,797	11,774	32,725	5,540	26,874
Iron—pig, bar, and nails	122,225	168,817	154,036	149,358	154,210	215,652	118,624	181,998	302,279
castings	107,905	68,889	83,188	60,175	79,318	164,425	191,388	220,420	458,202
all manufactures of	921,652	929,778	1,022,408	886,639	1,677,792	1,875,621	1,993,807	2,097,234	3,449,869
Copper and brass, manufactures of	62,088	64,980	61,468	66,203	105,060	91,871	103,039	108,205	91,984
Medicinal drugs	200,505	165,793	210,581	220,894	334,789	351,585	263,852	327,073	453,752
Cotton piece goods—									
printed or colored	1,229,538	290,114	353,534	469,777	606,631	1,006,561	926,404	1,086,167	1,136,493
uncolored	1,978,331	3,345,902	4,866,559	3,955,117	3,774,407	5,571,576	6,139,391	6,926,485	3,927,148
twist, yarn, and thread	81,813	108,132	170,633	92,555	17,405	37,260	34,718	22,594	49,315
other manufactures of	255,799	338,375	327,479	415,680	335,981	625,808	571,638	733,648	422,560

Hemp and flax—									
cloth and thread	1,364	477	495	1,009	1,183	1,647	5,468	2,924	24,456
bags, and all manufactures of.	10,765	5,305	6,218	4,549	10,593	6,376	8,154	13,860	55,261
Wearing apparel	45,140	47,101	574,834	75,945	207,632	1,211,894	250,228	239,733	200,420
Earthen and stone ware	6,521	4,758	8,512	10,632	15,644	23,096	18,310	53,685	33,867
Combs and buttons	35,945	17,026	16,461	38,136	23,987	27,334	28,833	31,395	37,493
Brushes	3,110	2,967	2,160	2,924	2,827	8,257	4,385	6,612	9,486
Billiard tables and apparatus	1,583	615	12	701	2,295	1,798	1,088	1,673	3,204
Umbrellas, parasols, and sunshades.	2,477	2,150	2,916	5,800	3,395	12,260	8,340	6,183	11,544
Leather and morocco (not sold per pound)	26,667	29,856	16,483	9,427	9,800	13,309	18,617	6,448	15,882
Fire-engines and apparatus	9,802	3,443	7,686	548	3,140	8,488	16,784	9,652	9,597
Printing presses and types	43,798	17,431	30,403	28,031	39,242	71,401	47,781	32,250	33,012
Musical instruments	25,375	16,997	38,508	23,713	24,634	55,700	67,733	52,397	126,062
Books and maps	63,567	44,751	75,193	94,427	119,475	153,912	217,809	142,604	187,335
Paper and stationery	124,597	88,731	78,307	86,827	99,696	155,664	119,535	122,212	191,843
Paints and varnish	52,182	54,115	50,739	55,145	67,597	109,834	85,369	83,020	121,733
Manufactures of glass	90,860	71,155	76,007	101,419	136,682	185,436	194,634	170,561	229,382
Manufactures of tin	8,902	6,363	12,353	13,143	13,590	27,823	23,420	22,988	30,698
Manufactures of pewter and lead	10,278	13,694	7,739	13,196	22,682	16,426	18,469	14,064	16,478
Manufactures of marble and stone.	14,234	11,220	22,466	20,282	34,510	41,449	57,240	47,628	88,327
Manufactures of gold and silver, and gold leaf	3,660	4,268	6,241	4,502	4,583	68,639	20,332	11,873	1,311,513
Quicksilver									94,335
Artificial flowers and jewelry	24,420	3,126	11,217	8,557	45,283	121,013	114,738	66,397	50,471
Trunks	10,613	5,270	6,126	5,099	10,370	12,207	15,035	27,148	23,673
Bricks and lime	12,578	17,623	24,174	8,671	16,348	22,045	13,539	32,625	33,194
Articles not enumerated	1,379,566	1,108,984	1,137,828	1,408,278	3,869,071	3,793,341	2,877,659	3,788,700	4,953,712
Total	11,139,582	10,476,345	12,858,758	11,280,075	15,196,451	20,186,967	18,862,931	22,599,930	26,179,503
Gold and silver coin	423,851	62,620	2,700,412	956,874	2,046,679	18,069,580	37,437,837	23,548,535	38,062,570
	11,563,433	10,538,965	15,559,170	12,236,949	17,243,130	38,256,547	56,300,768	46,148,465	64,242,073

TREASURY DEPARTMENT, *Register's Office, November* 9, 1854.

F. BIGGER, *Register*

No. 13.

Statement exhibiting the value and amount of duties on articles which were imported during the fiscal year ending June 30, 1854, and now made free by the reciprocity treaty.

Articles.	Rate of duty per ct.	Value of articles.	Duties.
Grain, flour, and breadstuffs	20	$3,906,073 00	$781,214 60
Animals, free	.....	75,406 00	.....
dutiable	20	225,642 00	45,128 40
Fresh, smoked, and salted meat	20	5,184 00	1,036 80
Cotton-wool, free	.....	125 00	.....
Seeds, plants, shrubs, &c., free	.....	18,210 00	.....
dutiable	20	555 00	111 00
Vegetables	20	102,806 00	20,561 00
Undried fruits	20	13,692 00	2,738 40
Dried fruits	20	31 00	6 20
Fish of all kinds	20	901,671 00	180,334 20
Products of fish and of all other creatures living in the water	.....	.....	.....
Poultry	20	1,016 00	203 20
Eggs	20	5,500 00	1,100 00
Hides and skins	5	34,729 00	1,734 45
Furs, undressed	10	13,920 00	1,392 00
Tails, undressed	20	8 00	1 60
Unwrought stone	10	10,758 00	1,075 80
Unwrought marble	4	4 00	80
Butter	20	126,811 00	25,362 20
Cheese	30	127 00	38 10
Tallow	10	37 00	3 70
Lard	20	837 00	167 40
Horns	5	1,421 00	71 05
Manures	.....	.....	.....
Ores of metals, free	.....	18,790 00	.....
dutiable	20	516 00	103 20
Coal	30	254,775 00	76,432 50
Pitch, tar, and turpentine	20	75 00	15 00
Ashes	20	4,441 00	888 20
Fire and other wood	30	728,688 00	218,606 40
All other wood	20	574,051 00	114,810 20
Pelts	20	24,639 00	4,927 80
Wool	30	69,182 00	20,754 60
Fish oil	20	110,402 00	22,080 40
Rice	.....	.....	.....
Broom corn	.....	.....	.....
Bark	20	978 00	195 60
Gypsum, ground	20	353 00	70 60
free, unground	.....	113,312 00	.....
Grindstones	5	23,265 00	1,163 25
Dye-stuffs	5	14,717 00	735 85
Hemp, flax, tow, unmanufactured	.....	.....	.....
Tobacco, unmanufactured	30	2,915 00	874 50
Rags	5	12,696 00	634 80
Total	.....	7,398,358 00	1,524,457 40

TREASURY DEPARTMENT, *Register's Office, November* 21, 1854.

F. BIGGER, *Register.*

No. 14.

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,
First Auditor's Office, November 1, 1854.

SIR: In obedience to your letter of August 4, 1854, calling for a report "of the operations of this office for the past fiscal year, accompanied by any tables that may seem proper to exhibit its statistics," &c., I have the honor to submit the following:

The 4th section of the "Act to provide for the prompt settlement of public accounts," approved March 3, 1817, defining the duties of the several auditors, contains a provision with reference to this office, as follows:

"That it shall be the duty of the First Auditor to receive all accounts accruing in the Treasury Department, and, after examination to certify the balance, and transmit the accounts, with the vouchers, and certificate, to the First Comptroller, for his decision thereon."

The 12th section of the "Act to establish the Home Department," &c., providing for the appointment of a Commissioner of Customs, transfers to that officer all the duties and powers of the First Comptroller relating to the receipts from customs, and the accounts of collectors or other officers of the customs, or connected therewith.

The following statement will exhibit the character and number of accounts accruing in this office, under the provisions of the act before recited, which have been received in the office, adjusted, and reported to the First Comptroller or to the Commissioner of Customs, having, respectively, the revision thereof, from the 1st July, 1853, to June 30, 1854:

Accounts of collectors of the customs, as such:

These accounts embrace the revenues of the government (being almost its entire receipts) derived from the following sources:

Duties on merchandise imported.
Duties on tonnage of vessels.
Light money.
Marine hospital money.
Fines, penalties, and forfeitures.
Storage on imported goods in public warehouses.
Additional duties under acts of August 30, 1842, and July 30, 1846.
Net proceeds of sales of unclaimed merchandise.
Interest on duties not promptly paid.
Surplus emoluments of collectors, naval officers, and surveyors.

The 21st section of the act of March 2, 1799, provides that the collectors of the customs "shall, once in every three months, or oftener if they shall be required, transmit their accounts for settlement," &c.

The treasury circular of June 15, 1853, requires the accounts of customs to be rendered monthly.

The act *of July 30, 1846, fixes* the present rates of duties on mer-

chandise, and various laws from 1799 to the present year specify and determine the amount receivable from other sources named.

These accounts, under the provisions of law and the treasury instructions above cited, are rendered monthly, and are examined and reported to the Commissioner of Customs, for his revision, within the month next succeeding that for which they are rendered, except the accounts of such districts as are too remote for the accounts to reach the office within the time specified.

These accounts embody numerous and voluminous abstracts of all the merchandise imported into the districts from which they emanate, together with the importers' or consignees' entries of the same, containing a description of the kinds and quantities of merchandise, with their respective values in the country from which they are imported, and the rates of duty chargeable under the present tariff. Abstracts also accompany these accounts of moneys received from the various other sources before enumerated. They require thorough examination, and involve almost innumerable calculations.

The number of accounts of this class adjusted within the year was 1,810, involving an aggregate of collection, from the sources named, of $89,739,221 16.

It is proper to state, that, in addition to this amount, the sum of $1,837,634 10 was received as excess of deposites for duties unascertained, which has been refunded through the accounts of disbursements.

Under the decision and instructions of the Secretary of the Treasury of September 8, 1853, in approval of my previous recommendation, the revenue bonds in suit, outstanding on the 30th June, 1853, in the several collection districts in which they had been taken—some of which had been in suit and had encumbered the accounts almost from the origin of the government—were transferred from the accounts of customs to special accounts of said bonds, and thereby much useless labor saved in the preparation of the statements and reports on accounts of customs.

The accounts of fifty districts had been in this manner encumbered, and the amount thus transferred was $6,328,705 63.

Accounts of collectors of the customs as disbursing agents of the treasury:

These include all expenditures incident to the collection of the revenue from customs, and are embraced under the following heads, viz:

Payments to inspectors, weighers, gaugers, and measurers.

Official expenses of weighers, gaugers, and measurers.

Disbursements for revenue cutters.

Disbursements for revenue boats.

Disbursements in relation to appraisements.

Disbursements on account of contingent expenses.

Disbursements on account of public warehouses.

Payments to surveyors.

Payments to collectors, naval officers, and surveyors, to supply deficiency of emoluments.

Collectors' commission on money deposited and drafts paid.

Debentures paid on goods exported.

Drawback paid on domestic refined sugar.
Allowances to fishing vessels.
Excess of deposites refunded.
Payments to special examiner of drugs.
Miscellaneous expenditures.

Under the provisions of the 21st section of the act of March 2, 1799, these accounts are rendered quarterly, and are adjusted at the earliest practicable date, within the quarter next succeeding that for which they are rendered. These accounts, in most instances, are large and intricate, and require much care and thorough investigation in their settlement.

As the act last referred to allows a period of three months, unless otherwise required by the department, for the rendition of these accounts after the expiration of the quarter, (which is deemed unnecessarily long,) and though there is now generally commendable promptness, yet, in some instances, the largest liberty of the law is taken advantage of. It is therefore respectfully suggested that circular instructions be issued from the department, requiring that these accounts shall be rendered within as early a period of time after they become due as may be deemed expedient and practicable to insure yet greater dispatch in their adjustment.

The number of accounts of this class reported to the Commissioner of Customs for his revision during the year was 851, covering disbursements to the amount of $5,627,541 35.

This branch of the public service was increased during the last session of Congress by creating twelve new districts and ports of entry and delivery, and six others of delivery only.

Much inconvenience has resulted to this office from the fact that one officer approves and controls the official bonds of the collectors and other officers of the customs, and another their accounts, while frequently the bond controls the account.

One case occurred in which an account was reported from this office, and revised and approved by the Commissioner of Customs as reported, while it was not known nor suspected in either office that the collector had given a new bond, which rendered necessary a separation, and new and different statement of his accounts.

The First Comptroller was then requested to inform this office officially, on the day of approval of all bonds of custom-house officers, of that fact, which he has done, and much of the previous inconvenience has thereby been remedied.

As, however, it is anomalous for one officer to control the accounts and another the bonds—which in many cases determine the mode of settlement of these accounts—I would respectfully suggest that Congress be asked so to modify the 1st section of the act of March 2, 1799, as to give to the Commissioner of Customs the approval of the bonds of collectors, naval officers, and surveyors of the customs.

In compliance with instructions from the Secretary of the Treasury, it has been found necessary to report seven accounts for the penalty provided by the 21st section of the act of March 2, 1799, in cases of late officers of the customs, who, after being repeatedly called upon, neglected or *refused to render the* accounts required by law.

The amount of these penalties thus imposed within the last fiscal year was $32,000.

Accounts of official emoluments of collectors, naval officers, and surveyors:

These accounts are stated under the general provisions of the acts of 7th May, 1822, 2d March, 1831, and 3d March, 1841, having reference also to the several laws organizing the respective districts and ports.

The number stated was 317; the amount involved was $663,790 18.

Accounts of additional compensation of collectors, naval officers, and surveyors:

These are stated under the provisions of the act of 7th July, 1838, as revised and continued in force by the act of 21st July, 1840.

Number stated, 96; amount, $22,330 90.

Claims for the refunding of duties illegally exacted:

These are adjusted under and in pursuance of the provisions of the 3d section of the act of 16th October, 1837, the 3d section of the act of 8th August, 1846, and the 3d section of the act of 3d March, 1849. The number of these claims adjusted during the last fiscal year was 309; amount paid $102,384 99.

Judgments of United States courts against revenue officers, with costs of suits in revenue cases, and claims for net proceeds of sales of unclaimed merchandise:

The former of these are paid under the provisions of the acts of 16th October, 1837; 8th August, 1846; 3d March, 1849; and the joint resolution of 14th February, 1850, in protection of United States officers in carrying out orders of the Treasury Department in the execution of laws believed at the time to be correctly understood and applied. The latter are paid under the provisions of the 56th section of the act of March 2, 1799, and the 13th section of the act of August 30, 1842.

Number of these accounts reported during the last fiscal year, 27; amount, $21,854 32.

Claims for the return of duties paid on goods destroyed by fire while on deposite in United States bonded warehouses:

These claims are adjusted under and in pursuance of the provisions of the 8th section of the act of March 28, 1854. Only two cases were presented and reported prior to the 30th June, 1854, amounting to $8,404 19.

Distinct quarterly accounts of collectors of customs for moneys received under the "Act to provide for the better security of the lives of passengers on board of vessels propelled in whole or in part by steam," approved August 30, 1852:

These accounts are rendered in pursuance of treasury circular No. 1, dated May 10, 1853, and embrace receipts from the following *sources, viz:*

Licenses to pilots and engineers.

Inspection of hulls and boilers.
Sale of fusible alloy.
Fines and penalties.

The number of accounts of this class adjusted during the year is 163, covering receipts to the amount of $43,209 75. The 31st section of the act of 30th August, 1852, provides that the sums derived from all the sources specified therein shall be accounted for quarterly, and paid over in the same manner as other revenue. It is suggested, with the view to avoid an unnecessary multiplication of accounts, that this class be dispensed with, and the collectors instructed to credit the United States in their general accounts of customs with all moneys received under the act by separate entries thereof, accompanied by a separate abstract, as in the cases of moneys received by them from all other sources, and credited in said account. This course was adopted originally by a large number of collectors, as being most in accordance with the intention of the law, and in some instances is still adhered to, so that the change may be adopted without any embarrassment. A strict observance of the circular of the 10th of May, 1853, is, however, required in all cases.

Judiciary accounts:

These embrace the expenses of the Supreme Court of the United States; of the district and circuit courts of the United States for the several States and Territories; of marshals, attorneys, clerks, and commissioners, for fees, per diem, and mileage; sundry miscellaneous expenditures; and the semi-annual return of emoluments of marshals, attorneys, and clerks.

The circular of the First Comptroller of the Treasury of March 15, 1853, requires that these accounts, excepting the two last mentioned, shall be rendered "quarterly, or at the end of each half year." As far as practicable, this requirement has been complied with; but in most instances they are rendered for one or more *terms* of the court, which are not confined to any specified period of time, but are limited only by the amount of business to be transacted.

This class of accounts is growing rapidly in magnitude and importance, owing to the increasing population of the country, and the establishment of additional judicial districts in the newly organized Territories; while the work upon them has become so laborious and complicated that a proper regard for the interests of the government, and those having business with it, requires additional clerical assistance in order to insure speedy and efficient action.

The act of 26th February, 1853, entitled "An act to regulate the fees and costs to be allowed to clerks, marshals," &c., extends its provisions only to the several States and the Territory of Oregon. This limitation has been productive of much embarrassment and inconvenience so far as respects the Territories not included, the United States judges, together with the officers of the courts in these Territories, having construed the law as embracing them within its provisions, and have taxed and rendered their accounts accordingly, requiring their return by the accounting officers for re-statement in conformity with *the provisions of the organic* act of the Territory, which in some

cases has been refused, and in others neglected, producing, as a result, much delay and confusion.

These difficulties can only be obviated by congressional legislation. It is therefore respectfully suggested that the act of 26th February, 1853, be so amended as to extend its provisions to all the Territories not now included, with an addition thereto of such an increase of per centage as will compensate for the difficulties in serving process and attending courts in new and sparsely populated countries, as has been done with respect to California and Oregon, in the latter part of section 3d of the act before mentioned.

Of this class there have been adjusted within the year 643 accounts, with a consequent correspondence embracing nearly as many letters; which, in numerous instances, involved much careful and laborious research. The amount of money disbursed under this head was $718,084 83.

Accounts for the payment of interest on the public debt:

In this class are included the payment of interest on transferable stock of the United States loans created since 1841; redemption of coupons on loans of 1842, 1843, 1848, and Texan indemnity; unclaimed dividends on United States loans, and payment of interest on United States loans made by order of the Secretary of the Treasury.

A very imperfect idea can be formed of the time and labor required in the adjustment of these important accounts, except by an examination in detail.

The stock is distributed among several thousand persons, the interest on which is payable semi-annually. A large amount is in the hands of foreign holders, the dividends on which are drawn entirely by powers of attorney, while that held in this country, amounting to about three-fourths, is drawn in the same manner. These powers of attorney require careful examination, in order to ascertain that the payments have been legally and properly made.

The number of accounts settled within the year was 45, involving the disbursement of $9,114,980 38.

Treasury notes presented for funding and redemption:

Of this class there have been 22 reports.

Amount of principal of notes funded	$2,200 00
Interest	100 66
	2,300 66

Accounts for the payment of interest on treasury notes funded or outstanding:

Of this class there have been six reports, including the interest which has been paid during the year.

These accounts are rendered monthly, in compliance with the treasury circular of March 7, 1847.

The funds advanced to Assistant Treasurers of the United States, *as agents for paying* interest on these notes, now amounting to $3,773 09,

are of little or no public convenience, nearly all of the notes having been presented at the treasury for redemption, or funding into United States stock. It is suggested that the agents be directed to deposit in the treasury the balances yet remaining in their hands for this purpose. In support of this suggestion it may be stated, that at Boston, Philadelphia, and New Orleans, where accounts are still open, no payments have been made later than July, 1852; and at New York, the only remaining agency where there is an open account, the payments for the last fiscal year amounted to only $32 43. Any payments in future, likely to be demanded, can be made directly from the treasury.

Redemption of United States war bounty scrip:
Of this class there have been stated within the year 24 accounts, covering an amount of $4,425.

Mexican indemnity stock redeemed:
Of this class there have been stated five accounts, covering a disbursement of $903 27.

Claims for property lost in the military service of the United States:
These reports are founded on awards made by the Third Auditor of the Treasury in pursuance of the act of March 3, 1849, and were entirely for horses or equipage lost or destroyed.
Number of accounts stated, 14; amount paid, $925 26.

Accounts of inspectors of steam-vessels, for travelling and incidental expenses:
Number of reports, 143; amount expended, $17,322 04.

Accounts for salaries of officers of the civil list, paid directly from the treasury:
These embrace the quarterly salaries of judges of the Supreme, district, and circuit courts of the United States, marshals, attorneys, governors and superintendents of Indian affairs, secretaries of the territories, secretary to sign land patents, Commissioner of Public Buildings, and supervising and local inspectors of steamboats.
Of these accounts there have been reported within the year 1,123; amount expended, $250,068 87.
The 33d section of the act of August 30, 1852, fixing the compensation of district or local inspectors, provides that they shall be paid, under the direction of the Secretary of the Treasury, in the manner officers of the revenue are paid. It is, therefore, respectfully recommended, that as all officers of the revenue are paid by the collectors of the customs in the districts in which they are located, these inspectors be paid in like manner, and that the collectors and disbursing agents of the treasury be instructed to pay them accordingly; and that they shall include in their estimates to the Commissioner of Customs, for expenses of collection, &c., an amount requisite for the payment of these salaries, to be paid out of the appropriation therefor; with which they will credit the United States in their accounts as disbursing agents, and charge the amounts paid, accompanying the same with a proper

abstract and vouchers. The supervising inspectors can be paid in the same manner.

The adoption of this suggestion will save a large amount of unnecessary labor to the department.

Accounts for the redemption of United States stocks:

This class embraces the redemption of stocks of the loans of 1842, 1843, 1846, 1847, 1848, and Texan indemnity stock, under special notices of the Secretary of the Treasury, in pursuance of authority vested in him by the 9th section of the civil and diplomatic appropriation act of March 3, 1853.

Number of accounts stated within the year, 1,947; amount of stock redeemed, including premium and interest, $21,649,340 58.

Accounts of superintendents of lights:

These embrace all expenditures out of the general appropriation for light-house purposes.

Number of accounts stated within the year, 416; amount expended, $816,431 95.

Accounts of agents of marine hospitals:

These embrace expenditures out of the general appropriation for the maintenance and support of marine hospitals for the relief of sick and disabled seamen.

Number of accounts stated, 474; amount expended, $286,927 12.

Accounts of the Commissioner of Public Buildings:

These accounts embrace expenditures out of numerous appropriations for various purposes in the District of Columbia.

Number of accounts stated, 150; amount of expenditure, $556,-441 95.

A practice has prevailed with this officer of rendering his accounts at irregular periods of time. It is recommended that he be required to render them quarterly.

Accounts of contingent expenses of the Senate and House of Representatives, and of the several departments and bureaus of the government, excepting the General Post Office and Patent Office:

Number of accounts stated, 462; amount expended, $1,008,435 98.

Accounts of the Coast Survey:

These embrace all expenditures for the survey of the coast of the United States; of repairs of vessels employed therein; for fuel, quarters, &c., of officers of the army connected therewith; and for standard weights and measures.

Number of accounts stated, 31; amount expended, $457,236 75.

Accounts of the Treasurer of the United States for general receipts and expenditures:

These accounts embrace all moneys received by the government,

excepting the revenues of the Post Office Department, and all payments on warrants drawn by the Secretary of the Treasury.

The number of warrants drawn within the year exceeded 20,000; which, together with the drafts issued thereon, are required to be carefully examined in connexion with the Treasurer's account, and each payment placed under its appropriate head of expenditure.

The statements and report of this account alone, for a single quarter, cover upwards of 130 pages of folio-post paper; thus involving immense labor, and requiring much time, care, and entire accuracy.

Number of accounts stated within the year, 4; amount of expenditures, $70,780,779 20.

Accounts of the Treasurer of the United States for pay and mileage of members of the House of Representatives:

Of this class there have been stated two accounts, covering expenditures to the amount of $321,342 57.

Accounts of designated depositaries, under act of March 2, 1853:

Of this class there have been adjusted within the year twenty-nine accounts, covering disbursements to the amount of $19,349 45.

Accounts for the construction of public buildings:

These embrace expenditures for the construction and repair of custom-houses, marine hospitals, light-houses, public buildings in the Territories, repairs of the Congressional Library, under act of 19th March, 1832, insane asylum near Washington, erection of bridge at Little Falls of the Potomac, branch mint in California, and assay office in New York.

Of these there have been adjusted within the year, 434 accounts; amount expended, $1,862,616 05.

Territorial accounts:

These embrace all expenses of the Territorial legislatures, and the contingent expenses of their executive departments.

There have been adjusted within the year, 42 accounts; amount expended, $161,946 95.

Miscellaneous accounts:

These accounts are so diversified in their character, that a description in detail is deemed unnecessary. Many of them are quite intricate, and involve the payment of large amounts of money, and in the forms of adjustment are without precedent in the office.

Number of accounts stated, 402; amount expended, $4,595,316 79.

Accounts of disbursing clerks for the payment of salaries:

These embrace the salaries of all officers and employés in the various departments and bureaus of the government.

Number of accounts stated, 252; amount expended, $1,505,258 14.

Accounts of disbursing agents of California Board of Land Commissioners:

These include all payments of salaries and contingent expenses of said board.

Number of accounts stated, 4; amount expended, $95,739 77.

Mint accounts:

Under this head are embraced accounts for the coinage of gold and silver bullion, copper coinage, and ordinary expenses, including salaries of officers, pay of laborers, and contingent expenses; they are of great magnitude and intricacy, and require much time and labor in the examination of the voluminous vouchers and the complex calculations connected with them.

Number of accounts stated within the year, 62; amount disbursed for ordinary expenses, $701,099 74.

Accounts of withdrawal of applications for patents, appeal cases, and money paid in mistake:

Number of accounts stated, 8; amount expended, $20,470 31.

Balance and final accounts:

These arise in the case of all late officers, and in consequence of any change in the official bond of a present officer; the series of accounts under each bond of such officer being separately closed. They embrace every variety of accounts stated in the office, and, with the number stated and the amount involved, are included under the heads before enumerated to which they appropriately belong.

Number of letters written within the year, 5,760.

Number of accounts recorded during the year, 10,326.

RECAPITULATION.

Accounts.	Number of accounts.	Amount of receipts.
Accounts of collectors of the customs, as such	1,810	$89,739,221 16
Accounts of collectors under steamboat act	163	43,209 75
		Amount of payments.
Accounts of collectors as disbursing agents of the treasury	851	$5,627,541 35
Accounts of official emoluments of collectors, naval officers, and surveyors	317	663,790 18
Accounts of additional compensation to collectors, naval officers, and surveyors	96	22,330 90
Claims for the refunding of duties illegally exacted	309	102,384 99
Judgments of United States courts against revenue officers, with costs of suits in revenue cases, and claims for net proceeds of sales of unclaimed merchandise	27	21,854 32
Claims for duties on goods destroyed by fire while in United States bonded warehouses	2	8,404 19
Judiciary accounts	643	718,084 83
Accounts for the payment of interest on the public debt	45	9,114,980 38
Treasury notes presented for funding and redemption	22	2,300 66
Accounts for payment of interest on treasury notes outstanding or funded	6	32 43
Redemption of United States war bounty scrip	24	4,425 00
Mexican indemnity stock redeemed	5	903 27
Claims for property lost in the military service of the United States	14	925 26

RECAPITULATION—Continued.

Accounts.	Number of accounts.	Amount of payments.
ts of inspectors of steam-vessels, for travelling expenses, ...	143	$17,322 64
of officers of the civil list, paid directly from the treasury.	1,123	250,068 87
ts for the redemption of United States stock.....	1,947	21,649,340 58
ts of superintendents of lights.....	416	816,431 95
ts of agents of marine hospitals.....	474	286,927 12
ts of Commissioner of Public Buildings.....	150	556,441 95
ts of contingent expenses of the Senate and House of sentatives, and of the departments and bureaus of the nment, &c.....	462	1,008,435 98
ts of Coast Survey.....	31	457,236 75
ts of the Treasurer of the United States for general re- and expenditures.....	4	70,780,779 20
ts of the Treasurer of the United States for pay and ge of the members of the House of Representatives.....	2	321,342 57
ts of designated depositaries for additional compensation.	29	19,349 45
ts for the construction and repair of public buildings.....	434	1,862,616 05
s, territorial	42	161,946 95
s, miscellaneous.....	402	4,595,316 79
s of disbursing clerks for payment of salaries.....	252	1,505,258 14
ts of disbursing agent of California land commissioners...	4	95,739 47
s, mint.....	62	701,099 74
s of withdrawal of applications for patents, appeal cases, ...	8	20,470 31
		Amount of penalties.
ts for penalties imposed under the 21st section of the act rch 2, 1799	7	$32,000 00
of letters written.....	5,760	
of accounts recorded.....	10,326	

sir, very respectfully, your obedient servant,

T. L. SMITH, *First Auditor.*

JAMES GUTHRIE, *Secretary of the Treasury.*

No. 15.

REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,
Second Auditor's Office, October 20, 1854.

SIR: In obedience to the request of the 4th August last, asking for a report of the operations of this office for the fiscal year ending June 30, 1854, I have the honor to transmit herewith a statement showing the number of money accounts settled, the expenditure embraced therein, the number of property accounts examined and adjusted; together with other duties performed, pertaining to the business of the office. In addition to which, I have to state that all the settlements of money accounts have been promptly recorded on the journals and ledgers of the office, which are carefully kept up to the day; and an inspection of the appropriation ledgers and journals shows the exactness with which all the transactions relating to appropriations in the treasury are recorded each day.

In relation to the inquiry whether I have observed any defects in the laws or regulations which govern this office, or apply to the public service coming within its supervision, I report, that the only defect which operates prejudicially to the public interest is the division between this office and the Third Auditor's of the settlement of the same disbursing officer's account. I allude to the accounts of quartermasters. The one or the other office should have the settlement of this class of accounts, or the disbursing officer should be compelled to keep his accounts separate, so that those pertaining to this office should be sent here for settlement directly from the quartermaster's department, with an account current and abstract of his disbursements chargeable to the appropriations pertaining to this office.

I presume that the transfer of all business in this office pertaining to quartermasters' accounts might be made to the Third Auditor, and all pension agents' accounts be settled in this office. I mention this because I suppose the one is about equal to the other; if not, of course it could be remedied by the transfer of some other branch of business. I do not desire that there be assigned to the Third Auditor an amount of business greater than I am willing to assume in return. The object is to have all the accounts of one branch of disbursements settled in one office, and not divided, as it is at present.

Very respectfully, your obedient servant,

P. CLAYTON, *Second Auditor.*

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

Statement of the operations of the Second Auditor's office, during the fiscal year ending 30th June, 1854, showing the number of money accounts settled, the expenditure embraced therein, the number of property accounts examined and adjusted; together with other duties performed, pertaining to the business of the office; prepared in obedience to the instructions of the Secretary of the Treasury of the 4th August, 1854.

The whole number of money accounts settled is 2,097—embracing an expenditure of $6,308,416 18, under the following heads, viz:

Pay department of the army	$2,079,351 04
Indian affairs	2,408,364 25
Ordnance department of the army	1,072,984 84
Medical department of the army	56,038 93
Quartermaster's department of the army—disbursed on account of "clothing of the army," contingencies of the army, and pursuit and apprehension of deserters	512,896 12
Recruiting service of the army	46,727 95
Private claims paid	81,736 53
Expense of raising volunteers	5,527 08
Military asylum—including the adjustment of 665 accounts of deceased soldiers—paid to the asylum	44,789 44
	6,308,416 18

Property accounts examined and adjusted	1,863
Private claims examined and adjusted, or suspended	942
Recruits of the army registered	3,608
Requisitions on the treasury registered	1,739
Certificates of military service issued to the Pension Office	3,295
Letters, papers, and accounts received, briefed, and registered	11,104
Letters written, recorded, and mailed	5,438
Dead and discharged soldiers registered	1,795
Private claims received and registered	1,195

P. CLAYTON,
Second Auditor.

TREASURY DEPARTMENT,
Second Auditor's Office, October 20, 1854.

No. 16.

REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,
Third Auditor's Office, October 21, 1854.

SIR: In compliance with the request contained in your letter of the 4th August last, to be furnished with a report of the operations of this office for the past fiscal year, accompanied by any tables that may seem proper to exhibit its statistics; also, that if I have observed any defect in the laws or regulations which govern this office, or apply to the public service coming within its supervision, I will state the same, together with such amendments as may, in my opinion, tend to the better dispatch of the public business and the greater security of the public interest, I have the honor to submit the following:

The operations of this office for the past fiscal year have been of the most arduous, responsible, and extensive character. The clerks composing the various divisions have been constantly and actively engaged in the discharge of their duties, whereby the desirable end has been obtained of bringing up the arrears of work and keeping up the current business, so that any account or claim requiring dispatch can now be settled in either of the branches without material delay other than the time necessary to an examination of the vouchers thereof, or investigation of the facts connected with the claim.

The following facts, in detail, and the accompanying bookkeeper's statistical statement of the monetary transactions for the last two fiscal years, will show more minutely the operations of the office.

In the second division there were two thousand six hundred and eleven quartermasters' money and property accounts settled during the fiscal year ending June 30, 1854, involving an expenditure on account—
Purchases and disbursements for the army, of $5,708,681 82
Unsettled accounts remaining, twenty-seven;
Involving an expenditure on account of the same object of $783,217 24.

In the third division there were settled, during that year, five hundred and twenty-two accounts. The disbursements for purchases and contingencies on account of subsistence of the army, as ascertained in these settlements, not including transfers
of money from one officer to another, amount to..... $1,435,749 56
The disbursements for the objects above specified in those accounts, on file, (not yet audited up to the 30th of June, 1854,) amount to..... 113,059 64

Total expenditure..... 1,548,809 20

By the acts of March 3, 1809, and March 3, 1817, it is made the duty of this office to report the number of accounts on file on the 30th of September of each year which remain unsettled. The report of *1853 shows that* there were on file at that period two hundred and

nineteen accounts; the corresponding report of this year shows but fifty —exhibiting a difference of one hundred and sixty-nine.

There were received from the Commissary General's office, during the year, four hundred and eleven accounts of officers, agents, &c., engaged in the subsistence department. This gives the result of five hundred and eighty accounts settled since the 30th of September, 1853, in this branch, exclusive of miscellaneous reports and letters in answer to calls from the various departments and bureaus, and to inquiries for information, applied for by officers and other individuals. A set of books are also kept in this branch, called "auxiliary" to the principal books, on which a literal transcript of official statements of all settled subsistence accounts is entered, which have been found of great benefit in expediting the business and insuring correctness.

To the fourth division of the office is assigned the keeping and settling the accounts of fifty pension agents, as well as all the claims for pensions under the acts of Congress, of 6th of April, 1838, and August 23, 1842, involving an annual expenditure of from one and a half to two millions of dollars; also the preparation of reports to Congress and the different departments, involving the whole correspondence pertaining thereto. The work performed by this branch (which employs six clerks) from the 1st of July, 1853, to the 30th June, 1854, has been the examination and settlement of one hundred and eighty out of the two hundred quarterly accounts received within that time. There were also received six hundred and fourteen pension claims, all of which were examined and disposed of as the law and regulations required. In addition to these claims, there have been fourteen hundred and seventy-seven letters received and answered, and two hundred letters of advice written, over and above that number. Twelve hundred calls for information from the different departments have also been promptly responded to.

In the fifth division the number of quarter-yearly accounts of the officers and agents of the engineer and topographical departments on file and unadjusted at the commencement of the past fiscal year, was 227
Received during same period 437

Total number for adjustment 664
Adjusted during the year 468

Unadjusted 196

The four hundred and sixty-eight accounts adjusted within the year involved the sum of $2,767,775 00
And those remaining unadjusted at the end of the year, the sum of 515,623 13

Total 3,283,398 13

In the sixth division there were twenty-one thousand one hundred and twenty-five bounty *land cases*, with eight hundred and seventy-

four invalid and half-pay pension cases, examined and certified to the Commissioner of Pensions; also thirteen hundred and thirty-eight soldiers' claims for arrears of pay and bounty were investigated and disposed of, including claims of widows and orphans, under the acts of the 16th March, 1802, 16th of April, 1816, and 1st section of the act of the 3d of March, 1853, (McRae's volunteers,) which are executed in this office. Of the entire number of claims presented, one hundred and five were allowed. The amount of money involved in the payment of such of these claims as have been allowed, was $8,312 58.

In the miscellaneous branch there were a large number of claims—several thousand for horses lost in the late Mexican war, as well as a considerable number of similar claims which grew out of the Black Hawk war of 1832, and of the Creek and Seminole Indian war—to which the law of March 3, 1849, is applicable. Of this class the greater part of the Mexican war claims had been investigated, and a great majority of them either suspended for defective proofs, or disallowed as not being included in any of the provisions of law. All the Black Hawk, Creek, and Seminole Indian war claims had been so treated—some of them two or three times over; and my predecessor having decided not to reopen any such without addition proof or further legislation, all applications for re-examination of these, as well as the Mexican war claims, unless accompanied by additional proof, were declined. Such as were so supported have been taken up and promptly disposed of nearly as fast as they came in.

The claimants generally, by their attorneys and agents, made strenuous exertions at the last session of Congress to have passed a more liberal bill; and, after consultation with this office as to its provisions, it is understood one was reported, but failed for want of time. By tacit consent the claimants seem to be waiting for the action of another Congress, with the hope of being more successful. Should such a bill pass, and a corresponding modification be made in the rules of settlement, the whole mass will have to be gone over again, and it will require the utmost diligence and attention of every one composing the division to dispose of them in a reasonable time.

The claims on account of the expenses of volunteers prior to being mustered into service for the Mexican war under the act of the 2d of June, 1848, &c., and the other miscellaneous claims under general laws and regulations and special acts of Congress during the fiscal year, have not been very numerous, and all but eighteen have been acted upon and disposed of; so that the condition and working of this branch of the service must be considered satisfactory. There were also on file three hundred and eighty-four old claims for supplies and services upon the certificates of officers of the Florida volunteers and militia in the Seminole war, amounting to about $80,000. These claims were all acted upon years ago, both by military boards, the Quartermaster General, and the accounting officers of the treasury, under laws then existing, and all disallowed or suspended, and have been a fruitful source of difficulty and vexation to every public officer having anything to do with them. On the 1st of March, 1845, a joint resolution of *Congress* was approved declaring "that nothing in any previous act *should prevent* the Secretary of War from allowing any just and

equitable claims for supplies, advances, or loans of money, to provide for the defence of Florida," not to exceed the existing appropriations.

The Secretary having decided that the claims should be investigated in the usual way by the accounting officers, under his direction, he supervising and correcting their decisions when brought to his notice by dissatisfied parties upon appeal only, the claims of course came to this office.

On the 27th February, 1851, an appropriation of $75,000 was made for the payment of such as might be found allowable; and upwards of $40,000 having been allowed and paid during the preceding administration, the balance was reappropriated for the same object on the 3d of March, 1853. Scarcely anything has been done with them since the present organization of this office, or during the past fiscal year, owing to the extreme difficulty that surrounds them.

They all rest upon pretty much the same evidence, to wit: the certificates of the militia or volunteer officers and quartermasters, given under no sense of pecuniary responsibility; and a middle or discriminating course cannot be pursued in respect to them, because of the utter impossibility at this late day of distinguishing the "just and equitable" claims from those of an opposite character, and, except in case of known fraud and forgery, under the present law if one is paid, all ought to be paid.

Without going into the old and oft-mooted question of the liability in all cases of the United States on contracts entered into and debts created as these have been, I am of the opinion that further legislation upon the subject is desirable and necessary. If it was or is the intention of Congress to pay them all, except in already ascertained cases of fraud, it can easily be done, and all further difficulty got rid of, by making an appropriation upon an ascertained amount, and directing the accounting officers to settle them.

The business of the division for the fiscal year may be thus briefly stated: Of claims for horses lost in the military service under act 3d March, 1849, there were received and registered 56; of claims under general laws and regulations and special acts, there were received and registered 100.

During the year there were also received 609 letters of application relative to the business of the division, all of which were duly answered and attended to, the answers filling more than 500 pages of the ordinary letter-books, more than half of which were recorded by a clerk attached to the division.

From the beginning of the present fiscal year to this time very few new horse claims have been filed; but of the other classes of claims there have been received 464. Included in these is a claim of the State of California of nearly one million of dollars; the claim of the Territory of Utah; and a large number contracted in California on account of the battalion of Col. John C. Frémont, and more than one hundred growing out of the war with the Rogue River Indians in Oregon; all of which are to be settled under special acts of Congress.

For the purpose of carrying into effect the circular instructions of the Treasury Department of November 21, 1853, in relation to the

large amount of balances outstanding on the books of the treasury, and the duty of the accounting office respecting the same, a branch or division was organized in this office on the 29th of December following. These instructions were received through the office of the Second Comptroller; and in transmitting, the Comptroller prescribed the following regulations to be observed:

1. You will open a docket of all the outstanding debts of officers and others out of the service, the settlement of which appertains to your office; and you will add to the docket, from time to time, the name and balance of others as they may go out of office or cease to receive or disburse public money.

For this purpose notice of the changes in office will be requested from the proper departments, which will be communicated to you by this office as they shall be received.

A form for keeping the docket or register is herewith inclosed for the purpose of securing a uniform method of keeping it in all the offices, which has received the approval of the Secretary of the Treasury.

You will open the docket as soon as practicable. But first, in order to secure accuracy and uniformity in the entries to be made in the first instance, in your office and in this, you are requested to make out a list or statement of the names, alphabetically arranged, of all persons to be entered in the docket or register, with their rank or office, stating with accuracy the capacity in which they received or disbursed public money, the date and number of the settlement in which the balance has been found due to the United States in chronological order down to the present time, and transmit the same to this office for examination and revision, and after which to be returned to you for entry in the docket or register in the same alphabetical and chronological order.

2. You will transmit immediately to the persons indebted statements of their accounts, explain the items in dispute, demand and urge payment, and ascertain in the event of failure their residence and circumstances; in the event of their death you will collect information relative to their estates, and ascertain the names and residence of their legal representatives.

3. In the event of inability to collect the amount due, you will report each and every such case to this office, with the steps you have taken, and the information collected, to enable this office to decide upon the propriety of instituting suit, or criminal proceedings, as the circumstances of the case may require.

4. You will report your proceeding to this office at the end of each quarter, to be submitted to the Secretary of the Treasury, showing the number and amount of such debts on hand, the amount added, and the amount closed by settlement or collection during the quarter.

To prepare this docket it requires a great deal of time and labor, as it involves the necessity of a close and rigid examination of twenty-three large ledgers, and frequent reference to the journals, and to the accounts and settlements, to ascertain the facts required. By this examination, it was ascertained that there were three thousand four hundred and fifteen names to be entered on the docket, as follows:

1,971 officers and agents who stood charged on what is termed the "old books" and "arrearage books," and prior to January, 1820, and whose aggregate indebtedness amounted to.....	$2,869,601 40
And 1,440 officers and agents who stood charged on the "current books" of this office, whose aggregate indebtedness amounted to.....	4,320,186 13
Total.....	7,189,787 53

Of the balances outstanding prior to January, 1820, the sum of $2,158,018 64 is due from 624 officers, &c., whose accounts were reported for suit in the years 1818, '19, '20, '21, '22, '23, '24, and 1825; and of this number three hundred and ten, whose indebtedness is $1,583,343 08, have been returned to this office as *insolvent*, and no return as to the balances.

Of the balances on the current books, the sum of $1,290,645 59 is due from 115 officers, agents, &c., whose accounts have been reported for suit; and of this number six have been returned as *insolvent*, whose indebtedness is $421,957 01, and no return as to the balances.

The docket exhibits an outstanding balance on the 30th June, 1854, of $6,193,613 11, including the amount on the books prior to January, 1820, and showing a reduction since it was opened, March 1, 1854, by settlements, collections, &c., of $996,174 42. Since the organization of this division, two hundred and three letters have been written upon the subject of these debts. The accounts of four officers and agents have been reported for suit, and transcripts of the record, in each case, made out and transmitted to the Second Comptroller. A want of knowledge of the residence of the officers, &c., who have gone out of the public service, occasions considerable delay in opening a correspondence with them. Those now in the service who have been written to upon the subject of their accounts have generally answered very promptly; and as the balances found due on the settlement of their accounts arise principally from suspended vouchers, it is supposed that their accounts can be closed as soon as they have time to furnish the corrections and explanations required. So far as this office can hasten the settling up and closing the accounts and balances in question, no effort will be spared. The branch to which this business is assigned having now fairly got under way, it is hoped and believed, that by diligent exertions, the ensuing year may present a still more flattering state of progress towards the accomplishment of a result so desirable and of so much importance to the public interest, than the foregoing.

The present printed regulations of the quartermaster and subsistence, engineer, and topographical engineer departments have, since their promulgation, been changed or modified in many important points by decisions of the Comptroller, and orders and decisions of the War Department, so that "precedents" may be cited for the payment of almost every conceivable allowance. This is an evil and injury to the public interest that should by all means be corrected. A decision *against* a claim is generally held to be confined to *that particular claim* alone, and *to go no further; whilst* the *allowance* of a claim is consid-

ered to establish a *rule* to include all *similar claims*, under which they must be allowed or paid. The regulations, therefore, should undergo a careful revision; and as, by law, power is vested in the officers of the treasury to prescribe the forms in which all public accounts shall be rendered and kept, the revision of the regulations should be conjointly by officers of the Treasury and War Departments.

At the commencement of the past fiscal year there were eighty-two clerks employed in this office, of which number twenty-two were employed as temporary clerks, principally in the bounty-land branch. As the business of that branch diminished, and as clerks could be spared, the force was gradually reduced by transfers to other branches and bureaus, until at the present time there are but seventy-one clerks in all employed in this office, being eleven less than during the past fiscal year. This force is esteemed adequate to a prompt discharge of the regular duties of the office. I would remark, however, that my attention was called a few days since, by the treasurer of the military asylum, to a provision in the 7th section of the act of the 3d of March, 1851, which makes the arrears of pay to deceased soldiers who served in the wars of the United States, &c., which have been unclaimed for three years, applicable to the use of that institution. It appears that so much of said arrears as was due to deceased soldiers who served in the wars previous to that of 1812, amounting to about eighty-six thousand dollars, has been executed in this office; but the frequent applications for arrears due soldiers in the war of 1812, in connexion with applications for bounty land, so conflicted with the further execution of the act, that the insufficiency of force made it absolutely necessary to suspend operations under it. The immense labor involved in making the investigation necessary to carry out the law renders it utterly impossible to put sufficient force upon it to excute it in any reasonable time, without an increase of the present number of clerks. I respectfully submit this matter to your consideration. If it be desired that this office shall proceed in the execution of this law without delay, it will be necessary to provide additional clerical force.

In conclusion I would remark, that great advantages have been derived from the discipline enforced under the rules and regulations adopted by you on the 30th of May, 1853, for the government of the office. The utmost harmony prevails throughout the bureau, as well as a perfect willingness on the part of the clerks to perform any duty assigned to them by the chiefs of the divisions. Such a disposition and state of feeling are a source of great satisfaction, conducive to the dispatch of business, and promotive of the best interests of the government; and to continue which no effort shall be spared on my part.

With great respect, your most obedient servant,

ROBERT J. ATKINSON, *Auditor.*

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

Statements of the amounts drawn out of the treasury through the office of the Third Auditor, between July 1, 1852, and June 30, 1854, inclusive; also that portion of said drafts which have been advanced to the disbursing officers, agents, contractors, States, and Territories, and showing the application thereof on the amount of accounts settled, and the amount which remains to be settled; furnished in pursuance of the letter of the Secretary of the Treasury dated August 4, 1854, viz:

Month.	Amount drawn out of the treasury between July 1, 1852, and June 30, 1853.	Amount advanced out of said drafts in the same period.	Month.	Amount drawn out of the treasury between July 1, 1853, and June 30, 1854.	Amount advanced out of said drafts in the same period.
1852.			1853.		
July.....	$829,361 78	$824,137 52	July.....	$1,258,070 26	$1,242,280 86
August.....	1,057,260 45	1,053,912 13	August.....	1,491,216 27	1,486,983 00
September..	604,300 18	567,140 34	September..	1,690,899 03	1,682,833 47
October.....	459,531 95	455,138 49	October....	2,499,508 18	2,496,197 71
November...	478,156 66	470,195 92	November..	1,004,124 69	981,843 76
December...	335,121 90	313,483 07	December..	2,745,.67 26	2,739,478 14
1853.			1854.		
January	409,876 36	400,774 75	January....	1,224,724 17	1,220,885 98
February....	912,765 53	881,986 47	February...	1,326,524 33	1,321,212 74
March	583,577 70	527,334 20	March	662,875 02	659,836 29
April	655,236 14	561,533 08	April.....	1,483,188 85	1,437,503 83
May.....	813,368 88	788,429 26	May	1,195,675 33	1,190,540 69
June.....	617,323 58	610,901 58	June.....	918,701 31	900,501 65
	7,755,881 11	7,454,966 81		17,501,074 70	17,360,098 12

Amount of unsettled accounts or balances outstanding July 1, 1852, as per statement furnished to the Secretary of the Treasury.....		$20,890,696 26
Amount advanced in the fiscal year ending June 30, 1853.....		7,454,966 81
		28,345,663 07
Deduct—		
Amount of accounts settled in the fiscal year ending June 30, 1853, of the advances made prior to July 1, 1853.	$13,728,404 61	
Amount of claims settled and paid in the same period..	300,914 30	
		14,029,318 91
Amount of unsettled accounts or balances, July 1, 1853.....		14,316,344 16
Amount advanced in the fiscal year ending June 30, 1854.....		17,360,098 12
		31,676,442 28
Deduct—		
Amount of accounts settled in the fiscal year ending June 30, 1854, of the advances made prior to July 1, 1854	$17,990,555 28	
Amount of claims settled in the same period.....	140,976 58	
		18,131,531 86
Amount of unsettled accounts or balances, July 1, 1854.....		13,544,910 42

SUMMARY.

Amount of accounts settled in the fiscal year ending June 30, 1853, and comprised in 1,622 reports in this office.....	$14,029,318 91
Amount of accounts settled in the fiscal year ending June 30, 1854, and comprised in 2,548 reports in this office.....	18,131,531 86
Total.....	32,160,850 77

NOTE.—In reference to the amount outstanding July 1, 1854, $13,544,910 42, it is deemed proper to remark, that all the insolvent cases from January 1, 1820, as also the advances made to those having failed to render accounts by reason of death or other causes, are comprised in, and form a part of the above amount.

TREASURY DEPARTMENT, Third Auditor's Office, October 21, 1854.

No. 17.

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,
Fourth Auditor's Office, September 15, 1854.

SIR: Agreeably to the direction contained in your letter of the 4th ultimo, that, previously to the 1st of November next, I should make a report to the department of the operations of this office during the last fiscal year, I have the honor to state that the whole number of accounts audited at the office during the said year is seven hundred and eighty-two. Many of these being accounts of disbursing officers, they embrace the accounts of individuals connected with the naval service to the number of sixty-eight thousand seven hundred and eighty-nine, each of which had to be separately examined and calculated. The accompanying table will show these accounts divided into their several classes. The whole amount of disbursements which they involve is fifteen millions three thousand four hundred and eighty-seven dollars.

The number of letters received and registered in this office during the year is five thousand three hundred and forty-seven; and of letters written and recorded five thousand one hundred and sixty-seven. The balances which stood on the books of the office against persons who left the service or ceased to disburse previously to or during the said fiscal year, were removed or reduced by settlements or collections in the course of said year, to an amount exceeding two millions of dollars.

At the termination of the year, all the accounts which had been rendered in a condition for settlement had been settled, or were in process of examination, with the exception of a few accounts of navy pension agents that had been rendered a short time previously, and the auditing of which had been delayed by the illness of the clerk charged with that branch of the business of the office, and some three or four others, all of which could be stated in a month.

Under the invitation contained in your letter to mention any defects that might be thought to exist in the laws or regulations bearing upon the business committed to this office, I respectfully suggest whether the law which requires the rendering of accounts for settlement might not be improved, by shortening the term within which accounts should be transmitted to the Auditor's office. The act of January 31, 1823, directs that they shall be rendered quarter-yearly, within three months at least after the expiration of each successive quarter where the party is resident in the United States, and within six months if resident in a foreign country. It is certainly desirable that the expenditures and their settlement should be brought as near together as possible, and I have no doubt, so far as regards the accounts examined at this office, that they could, with proper system and diligence, be as well prepared for settlement in thirty days as in three months after the end of the quarter. As the time consumed in their transportation must of course vary, and be in some cases quite uncertain, especially where they are sent from abroad, it would seem to be more expedient that the

law should regulate the time of transmission than that of their being rendered at the accounting office, by requiring them to be placed in the first mail, or sent by the first other opportunity where there is no mail, after the expiration of a limited period from the end of the quarter. The risk of loss may always be guarded against by providing duplicates and triplicates of the papers, and a doubt as to the safety of a conveyance ought not to be deemed a sufficient excuse for delay.

I am, sir, very respectfully, your obedient servant,

A. O. DAYTON.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

Table exhibiting the number, description, and amount of accounts audited at the office of the Fourth Auditor during the fiscal year ending on the 30th of June, 1854.

Description of accounts.	For a whole cruise.	For a quarter of a year.	For other periods.	Whole number.	Individual accounts embraced.	Amount disbursed.
Accounts of pursers	19	76	10	105	62,893	$6,699,587
Accounts of navy agents in the United States	....	46	....	46	.....	4,980,907
Accounts of navy agents out of the United States	....	8	....	8	.....	458,145
Accounts of disbursing officers of marine corps	....	14	....	14	5,021	397,789
Accounts of navy pension agents	....	29	....	29	875	103,074
Accounts of timber agents	....	15	....	15	.....	14,728
Miscellaneous accounts, including those for mail steamers	....	.....	....	565	.....	2,349,257
Total	19	188	10	782	68,789	15,003,487

A. O. DAYTON.

TREASURY DEPARTMENT,
Fourth Auditor's Office, September 15, 1854.

No. 18.

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,
Fifth Auditor's Office, October 18, 1854.

SIR: In compliance with the request contained in your letter of 4th August last, I have the honor to state that the operations of this office for the fiscal year ending 30th June, 1854, with a force of six clerks, (for it has been a few days, only, that a seventh was by your order transferred to it from another office,) have been the examination and adjustment of 745 of the various descriptions of accounts belonging to it, consisting of the following, viz:

The accounts of our ministers, chargés des affaires, secretaries of legation, dragomen in Turkey, and special diplomatic agents abroad.

Accounts of the consul-general in Egypt, and consuls in Barbary, who are paid salaries, and make disbursements for contingencies.

Accounts of consuls in China, who are paid salaries for their judicial services, under the act of Congress of 11th August, 1848, and incur expenses in relieving destitute American seamen.

Accounts of the consuls, vice-consuls, and commercial agents in all other foreign ports, who are paid no salary, except the consul at London, but make disbursements for destitute American seamen found within their consulates.

Claims of owners and masters of vessels, for bringing home destitute seamen from abroad.

Claims of our citizens for indemnities awarded to them under conventions with foreign governments.

Accounts of the commissioner, surveyor, and other agents, employed on the boundary survey between the United States and Mexico.

Claims of citizens of Oregon, for services and losses in wars with the Cayuse Indians.

Accounts of the disbursing agents of the departments of State and Post Office, together with those of the agent of the Department of the Interior, for expenses of the Census and Commissioner of Patents, relative to the contingent and other expenses of said departments, &c.

In addition to the adjustment of the above descriptions of accounts, there have been 320 letters written from the office in relation to the business connected with it, and books kept of the record of all its settlements, and of the letters written.

I am not aware of any defects in the laws or regulations under which the business of this office is conducted, and am therefore not prepared to suggest any changes for the better dispatch or greater security of the business confided to it.

I have the honor to be, sir, respectfully, your obedient servant,

S. PLEASONTON.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 19.

REPORT OF THE AUDITOR FOR THE POST OFFICE DEPARTMENT.

OFFICE OF AUDITOR OF TREASURY FOR P. O. DEPARTMENT,
November 21, 1854.

SIR: I have the honor to submit the following report of the organization, condition, and labors of this office during the fiscal year ended June 30, 1854, with a brief notice of its present wants and future prospects.

The office is divided into six divisions, each being charged with separate and distinct duties, but intimately connected with each other in the order in which those duties are performed. They will be mentioned in the regular order of business.

1st. *The Examiner's Division*—comprising the principal and forty-four other examiners—has carefully examined the quarterly accounts of 23,546 postmasters, correcting all errors, whether for or against the postmaster, and notifying him of such correction where the amount exceeds fifty cents. This large number of accounts has been punctually examined within the quarter in which they were rendered respectively, (making an aggregate during the year of 94,184,) and have required the stating and transmission of 13,092 error accounts, notifying postmasters of mistakes therein detected.

After examination, these accounts passed to the—

2d. *Register's Division*—composed of the principal and eight other registers, by whom they have been analyzed, and their several items, or elements, entered in quarterly registers, kept for that purpose, under appropriate heads, and within the first twenty days of the quarter succeeding that in which they were rendered.

These quarterly registers have then passed to the—

3d. *Book-keeper's Division*—consisting of the principal and eleven other book-keepers, who have posted their final balances into about forty of the largest-sized legers, to the proper side of the accounts therein kept with the postmasters respectively.

This division has also had in charge the final accounts of about 10,000 contractors, messengers, and other agents of the department, engaged in the various branches of its service; and, besides performing its current duties faithfully, has promptly responded to all calls for information from the Postmaster General, the Auditor, Congress, or the other executive departments.

4th. *The Collection Division* consists of the principal, who is also disbursing agent for the office, and seventeen other clerks, and is charged with the collection of the revenue from present and late postmasters.

The single fact stated in my report to you of the fiscal affairs of the Post Office Department, that notwithstanding the numerous changes of postmasters within the fiscal years 1852-'3 and 1853-'4, the indebtedness of the late postmasters to the United States from 1st July, 1845, to 30th June, 1854, has been reduced within the last fiscal year from

$520,543 43 to $42,896 57, is ample proof of how diligently and faithfully the duty assigned to this division has been performed. Its collections have been promptly made, its large correspondence regularly kept up, and the numerous calls of postmasters, members of Congress, and others, for information, punctually and satisfactorily answered.

5th. *The Pay Division* comprises the principal and twelve other clerks, and is charged with the quarterly settlement and payment of over nine thousand accounts of contractors, route and other agents engaged in carrying the mails, and the correspondence connected therewith. It is deemed due to this division to state that its intimate connexion with, and dependence upon, the Post Office Department, for the necessary data upon which to settle and pay contractors' accounts, as well as the too frequent neglect of contractors themselves, and the postmasters at the termini of routes, not unfrequently renders it impossible that such settlements and payments can be made with that regularity and promptitude which is so desirable to all concerned, and so essential to the public service. With this qualification, the business of the division is in as good a state of forwardness as it is possible to bring it.

6th. *The Miscellaneous Division* consists of the chief clerk of the office (who, in addition to a general supervision of the whole office, is also specially charged with the institution of all suits of the Post Office Department against defaulting postmasters, failing contractors, bidders, and others, and the conduct of the correspondence growing out of them) and twelve other clerks. This division has instituted one hundred suits, including criminal prosecutions, and collected over $20,000 by suit. It has settled and paid balances due late postmasters, amounting to $81,801 32; recorded the entire correspondence of the office; settled and paid the accounts of 4,521 mail messengers and special contractors; and the accounts of special agents, and of contractors for stamps, blanks, mail-bags, locks and keys, and advertising; besides performing a variety of other miscellaneous duties incidental to the business of the office.

RECAPITULATION.

The prominent results of the labors of the office may be mentioned as follows:

	Per quarter.	In the year.
Number of postmasters' accounts examined and adjusted	23,546	94,184
Number of accounts of late postmasters handled	5,012	40,047
Number of accounts of contractors and other agents of the department	9,772	39,088
Total number of accounts examined, adjusted, and settled in the year		153,319

The settlement of these accounts has required the receipt of 122,653, and the preparation and transmission of 70,785 letters and packages, and the issuance of 65,187 collection orders in favor of contractors, and 13,092 error accounts to postmasters, besides an amount of labor, in making reports and answering calls for information, which cannot be classified.

The gentlemen employed in this office have brought to the performance of these labors a zeal, industry, and intelligence, which cannot be too highly commended. A majority of them have not only labored far beyond the regular office hours of the day, but at times of extraordinary pressure upon the office have cheerfully pushed their labors to a late hour in the night.

A comparison of the foregoing statistics with those of former years will afford some idea of the rapidity with which the business of the office increases, and I trust will also amply justify my application to you during the last session of Congress for an increase of *ten* clerks to its force, which was responded to by the allowance of *seven*. There was then, and is now, the same necessity for the *ten* asked for, as for the *seven* allowed; and I respectfully submit, that the necessities of the public service imperatively demand an addition at this time of at least *five* clerks and two assistant messengers to the present force of this office. Four of the laborers of the office are now, and have been for several years, performing the duty of messengers without appointment, oath, or salary as such. They necessarily have the handling of the most valuable and important papers of the department, and are every day called upon to perform duties of a higher trust and responsibility than properly belong to laborers employed by the day. It is therefore respectfully requested that they be provided for by law, and appointed, sworn, and paid as those performing similar duties in other offices.

The addition of *two* to their number is demanded by the necessities of the office.

I beg also to call your attention to the pressing want of sufficient room for the suitable accommodation of the clerks of this office, and the proper filing and safe-keeping of the large mass of accounts, vouchers, and contracts which it is made their duty to handle and preserve. The rooms assigned to this office in the General Post Office building (though all that can possibly be spared by the Postmaster General for the purpose) are wholly insufficient; and many of the clerks are now working at great inconvenience and disadvantage in the small and incommodious rooms of the old and combustible building provided for the city post office. The valuable contracts and other papers, necessarily kept in their desks, are constantly exposed to destruction by the merest accident or act of incendiarism.

Before closing this report, I have to acknowledge the indebtedness of this office for much of the present efficiency and intelligence of its clerical corps to the rigid enforcement which, with your sanction and co-operation, has been given to the provisions of the third section of the act of 3d March, 1853, regulating the appointment of clerks in the executive departments. The custom which had prevailed prior to the passage of the act referred to, of appointing men to important and re-

sponsible positions in the departments whose character and qualifications were wholly unknown to the head of the office, who is yet held responsible for the efficient performance of their duties, has been superseded by a rigid system of examination, before appointment, by a board of examiners, upon whose report the final appointment depends. The board of examiners for this office have endeavored to meet the obvious intention of the framers of the law by adopting a course of examination which, while it has done entire justice to the applicant, has also, I am persuaded, done much to elevate the standard of clerical qualification in the office, promoted its general efficiency, and, I venture to add, protected the appointing power in many cases from the consequences of imposition and misrepresentation.

This course of examination has required that the applicant shall—1st, be able to write an ordinary business letter, in a fair and legible hand; 2d, that he shall show himself to be acquainted with the first four rules of arithmetic, and capable of ordinary celerity in the use of them; and, 3d, that he shall evince some knowledge of the generally received principles of accounting.

These simple requirements, it is thought, have excluded no one who is competent to the duties of a clerk in this office; and, in connexion with that provision of the law which authorizes the Secretary to alter the classification and transfer clerks from one bureau to another, according to the necessities of the public service, have secured the services of competent men in those positions, for the duties of which they have respectively showed themselves best adapted, and promoted alike the satisfaction and efficiency of the clerks, and the prompt dispatch of the public business. The rule observed, since the original classification, of making appointments to this office to the lowest grade or first class of clerkships only, and promoting, on the recommendation of the Auditor, for length of service, capacity, and faithfulness, from that to the higher classes, has also, I think, had the salutary effect to protect the clerks from the apprehension of being supplanted or overslaughed by untried and inexperienced men, on the one hand, and to excite a just spirit of emulation among them to win promotion by that merit of which it is the appropriate reward, on the other.

In so large an office as this, composed of men of every variety of character and education, and coming from every section of the country, it could scarcely be expected that none of them should fall into habits of dissipation and unfaithfulness to duty. During the year it has been my painful duty to report several such persons to you, as useless to the office, and they have been thereupon invariably removed from office. Though free to confess that reporting even the most unworthy for removal is altogether the most disagreeeble duty which has been required of the present head of this office, I shall not shrink from its performance when the character and interests of the public service demand it. I have pleasure in stating that the correct moral deportment and business habits of the gentlemen at present employed in the office are, so far as I am advised, entirely unexceptionable; while the amount of labor which they are shown to have performed amply testifies as to their capacity and industry. In conclusion, allow me to recall your attention *to the wants* of this office, as hereinbefore mentioned, viz:

1st. Five additional clerks—one at $1,600, one at $1,400, and th at $1,200.

2d. Provision for six assistant messengers (inclusive of four labor now performing the duty,) being one for each division of the office.

3d. Additional room for the accommodation of the clerks and proper filing and safe-keeping of the accounts.

These are absolute and existing necessities of the office, and I r pectfully recommend that they be pressed upon the consideration Congress. Two years since, my predecessor in office stated that increase of business in the office *then* demanded an addition of thi to the clerical force, and nineteen of them were allowed by Congr At the last session I asked for ten more of the thirty originally appl for, but only seven of them were allowed. I now have the honor renew the application for the remaining four of the thirty claimed necessary by my predecessor more than two years ago, and an ad tion of *one* for the increase of business since then.

All of which is respectfully submitted.

WM. F. PHILLIPS, *Auditor*

Hon. JAMES GUTHRIE, *Secretary of the Treasury.*

No. 20.

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,
Comptroller's Office, November 13, 1854.

SIR: In reply to your communication of the 4th August last, requesting that I should inform you of the operations of this office for the last fiscal year, and send you any tables that might seem proper to exhibit its statistics; and also, if I have observed any defects in the laws and regulations which govern it, or apply to the public service coming within its supervision, that I would state the same, together with such amendments as may, in my opinion, tend to a better dispatch of the public business and a greater security of the public interests, I respectfully state, that the ordinary and current business of this office, constantly increasing with the business of the country, the expansion of its territorial limits, and the settlement of its wide domains; the almost daily occurrence of questions as to the meaning and operations of laws, which this office is called upon, from different quarters, to decide, and which are oftentimes perplexing and laborious; the investigation of the numerous and large amount of balances which are upon the books of the treasury, entered at various times since the organization of the department, on the 2d of September, 1789, to the 1st of April, 1853, and answering calls for reports in this and from other departments, have so taxed the force of this office as not only to employ it during the regular hours allotted for official duties, but also, some of it, a considerable portion of the time not so assigned, and consequently have left no opportunity to prepare the details which seem to have been contemplated by you.

During the past fiscal year the business of the office was promptly and faithfully discharged. Before and since I have had charge of it, every effort was made to do justice to individuals, and to protect the interests of the government. It revises the statements and reports of the First and Fifth Auditors and Commissioner of the General Land Office.

The number of accounts for the last fiscal year received and revised is as follows:

Reported by the First Auditor, exclusive of stocks	4,194
Reported by the First Auditor, stock accounts	3,379
Reported by the Fifth Auditor	780
Reported by Commissioner of the General Land Office	1,914
Whole number revised within the year	10,267

Each account, when received, (except the stock accounts,) is registered in a book, with appropriate headings, showing the day it was received, date of the report, number, name of the claimant, to what clerk referred, and when passed by me. This register is kept by a clerk, near at hand, in alphabetical order, without discriminating the

office from which the report was received. It is the day-book or blotter of part of the business of the office, and is necessary to enable me to answer the daily, and sometimes the hourly inquiries made respecting accounts and reports—whether they have been received from other offices; and if so, the progress made in their adjustment, if not completed.

This register enables me to ascertain whether any business remains with a clerk to whom it was referred an unnecessary or unreasonable length of time.

The accounts are again registered by another clerk, remote from me, on books opened with each office, which shows the amount due from or to the United States, as the same is certified to this office, with other variations in the caption.

The revision of each account requires care, vigilance, and accuracy, that errors, however minute, be detected, if they exist. Many of these accounts are so large, that the time of a clerk for more than a week is occupied in examining one of them and the vouchers. When an account is revised in this office, it is reported to the Register of the Treasury, to present to the Secretary, to issue his warrant to pay the amount found due. Being issued, it is sent to this office to be countersigned, according to the acts of September 2, 1789, and of March 3, 1817, if warranted by law. Each definite appropriation at the disposal of the different departments is entered in its appropriate books, by what is termed an appropriation warrant, which opens an account with the appropriation. A clerk who has charge of an appropriation ledger, in which a warrant is to be charged against an appropriation, on receiving a warrant signed by the Secretary of the Treasury, examines to ascertain whether the appropriation has been exhausted; and if not, he enters the substance of the warrant on his blotter, or day-book, and, having affixed to it letters indicating that he has made the necessary examination, it is handed to the Comptroller to be countersigned. The entries made in the blotters, or day-books, are transferred to the appropriation ledgers, and each appropriation account is closed on the 30th of June. If a balance remains, it is either carried to the surplus fund or to a new account.

OPERATION IN WARRANTS DURING THE LAST YEAR.

Treasury Department.

Number of warrants, 7,292; amount.....		$48,488,374 53

War Department.

No. of pay warrants, 2,785; amount,	$20,534,571 20	
No. of re-pay warrants, 1,186; amount,	800,941 72	
		11,733,629 48

Navy Department.

No. of pay warrants, 686; amount,	$11,749,151 26	
No. of re-pay warrants, 207; amount,	950,565 73	
		10,798,585 53

Interior Department.

No. of pay warrants, 2,992; amount..	$6,167,932 50	
No. of re-pay warrants, 287; amount.	528,495 74	
		$5,639,436 84
		76,660,026 38

Warrants for covering money into the treasury.

Number for deposites in the customs, 1,414; amount.	$64,224,190 27
Number for deposites for lands, 1,053; amount	8,470,798 39
Number for deposites, miscellaneous sources, 750; amount.....	1,107,302 74
	73,802,291 40

Recapitulation of the warrants.

Number for paying money	13,755
Number for repaying money.....	1,680
Number for covering into the treasury.....	3,217
	18,652

In addition to that number, are the warrants to carry money to the surplus fund that has been appropriated more than two years, exclusive of the fiscal year in which the appropriation was made, and the appropriation warrants mentioned above, by which appropriations are carried upon the proper ledgers.

To show, by way of contrast, the increase of business, I mention that the whole number of pay warrants in 1819 was 1,491; and in 1828, 1,870.

The miscellaneous letter-books were destroyed by fire from the commencement of the government in 1789 to the 19th of March, 1802, including the 6th volume. The 10th volume commenced on the 19th of March, 1802.

When I entered upon the duties of this office, on the 1st of June, 1849, the miscellaneous letters were being recorded in volume 35, which was nearly full; so that in something more than forty-seven years twenty-six volumes were used in recording this description of letters.

The 52d volume is now in hand, and nearly half filled. In six years from the 1st of June, 1849, the miscellaneous letters will cover more pages than were required for them in forty-seven years previous.

The decisions of the Comptroller before the 4th of June, 1849, were contained in letters written to the persons interested, and there was no means of ascertaining what decisions had been made on any given *question without* searching the letter-books, that had no indexes or

digests of the subjects decided. On that day I procured a book, and commenced to record my decisions of legal questions which I thought of sufficient importance to perpetuate, for my own guidance and for the benefit of the office, if my successors shall find them correct and useful.

Many legal questions in the ordinary course of business, of minor importance, are decided verbally, almost every day.

	Pages.
The recorded decisions since the 4th June, 1849, cover.....	1,299
Decisions written but not recorded, will probably fill.....	101
Whole number of pages of decisions.....	1,400

An index contains a suitable digest of each decision. The reports the office had furnished were with the miscellaneous letters, if recorded at all.

My first report, recorded in a book designated "report book," is under date of October 27, 1849. The number of pages of reports recorded is 788.

On the 24th of March last, I addressed a letter to you requesting an addition of two clerks to this office, to meet the demands upon it from the increase of business, arising from the spread of population and greater wealth of the country, and from the investigation of subjects important to the government, but not connected with the current business.

The recommendation met your favorable consideration, and you were pleased to communicate the same to Congress. It was not definitely acted on, and I suppose remains among a mass of unfinished business. Subsequent experience confirms the necessity of an addition to the present number of clerks in this office, and I renewedly invite your attention to the former recommendation. Much inconvenience and loss of time are suffered from the distance a part of the clerks are from each other, and from the room I occupy. Seven of them are in two rooms about two hundred feet from my room. Two are in another story of this building. The public service would be greatly promoted by having the head of a bureau and the clerks, if not over fifty, in the same room.

The plan would effectually put an end to the reading of newspapers and other printed matter not connected with official duty, and absence from the office during office hours. It would relieve clerks from company that is frequently annoying, when not required to give or receive information.

Large mercantile and banking establishments do not divide their clerks, and station them in separate rooms, and the public business in the accounting offices would be more efficiently and economically conducted if their examples in this matter were followed.

It is not practicable to change the size of the rooms in the buildings now erected for the public offices, but the convenience and efficiency of this office would be much promoted, and the public interest advanced, if the force in it occupied contiguous rooms. I am not prepared to point out any defect in the law organizing the Treasury Department, *approved September 2, 1789.*

It was framed by very wise men, who took a deep interest in the welfare and prosperity of the country. The system is based on checks, to guard against dishonesty and fraud, and it has worked admirably. The Treasury Department is as pure and free from the perpetration of fraud as it was the day it went into operation. I cling to the maxim to "let well enough alone." The system, in my opinion, cannot be bettered, and operates as harmoniously and beautifully now as it did sixty-five years ago.

The accounting offices have not been disgraced by a dishonest occupant except in one instance; and when party feeling and passion shall wholly subside, and the transaction shall be viewed candidly and coolly, the judgment, in my opinion, will be, that the offence was of a private, and not of a public character.

All material innovations, after a limited period of discord, have been abandoned.

Intelligent committees of Congress, specially charged to investigate the system and its operations, have most generally borne testimony to its symmetry and security.

A claim may be so fully and adroitly sustained by perjury and forgery as to deceive the Auditor and Comptroller and their clerks, but they must all be corrupt to pass a fraudulent claim not maintained by the kind of proof mentioned. The accounting officers might fill volumes, if their detections of fraud were made public.

A committee of the House of Representatives, of which Harrison Gray Otis was chairman, in a report made on the 28th of January, 1801, said: "The attention of the present committee was in the first instance occupied in comparing the present forms of the proceedings at the treasury with those heretofore exhibited, and, upon a careful examination, they are satisfied that while the principles of that system have been maintained and matured, a close adherence to established usage has been observed, and that the department itself is so organized by law, and the mode of doing the business is so devised, as to afford the most perfect security to the nation from the misapplication of the public moneys.

"These moneys do not in any instance pass through the hands of the Secretary of the Treasury; he merely authorizes the receipts and disbursements by warrants in favor of, and upon the Treasurer. These warrants are all signed by the secretary, countersigned by the Comptroller, and registered by the Register."

The act of March 3, 1817, enlarged the system so far as the accounting part of it is concerned, but the principles of it are retained in full. So long as the checks of the acts referred to are preserved, and the individual responsibility of each officer is not impaired, my belief is the department will be as useful and as free from corruption for the future as it has been in the past.

Most respectfully, yours,

ELISHA WHITTLESEY.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 21.

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
Second Comptroller's Office, October 18, 1854.

SIR: In compliance with your request, under date of 4th of August last, to report, by the 1st of November next, the operations of this office for the past fiscal year, I have the honor to submit the following statement:

The accounts revised and entered upon the books during the year were—

Reported by the Second Auditor	1,199
Reported by the Third Auditor	2,550
Reported by the Fourth Auditor	315
Total	4,064

A great portion of the accounts stated in the Fourth Auditor's office were large and complicated, requiring, severally, much time and investigation for a proper adjustment.

In addition to the foregoing accounts, which were settled by report and requisition, there were settled and paid by disbursing officers, on certificates originating in—

Second Auditor's office	846
Fourth Auditor's office, about	500
Total	1,346

The requisitions that have been examined, countersigned, and entered upon the books of the office for the War and Navy Departments, are, from—

Second Auditor's office, pay or advance requisitions	1,158
Do. . . . . refunding . . . . . do	202
Third Auditor's office, pay or advance requisitions	1,995
Do. . . . . refunding . . . . . do	985
Fourth Auditor's office, pay or advance requisitions	690
Do. . . . . refunding . . . . . do	221
For the Department of the Interior—	
Second Auditor's office, pay or advance requisitions	326
Do. . . . . refunding . . . . . do	49
Third Auditor's office, pay or advance requisitions	734
Do. . . . . refunding . . . . . do	94
Fourth Auditor's office, pay or advance requisitions	57
Do. . . . . refunding . . . . . do	17
Total	6,528

The number of accounts for suit entered on the suit book of this office, and transmitted to the Solicitor, with a brief of the case, is six.

The official letters written and recorded during the year cover five hundred and fifty-five pages of folio post.

During the same time, more than one hundred decisions, many of them elaborately written, and involving prolonged and critical investigation of numerous vouchers and documents, have been given in cases coming before this office by appeal or otherwise.

The directions of the Secretary of the Treasury of November 21, 1853, in regard to outstanding balances on the books of the treasury, have received prompt compliance, so far as this office is concerned. Immediate instructions were issued to the Auditors whose statements are revised in the Second Comptroller's office to effect, as far as possible, the objects indicated by the Secretary. Letters have also been addressed to them, from time to time, on the general subject of the collection and settlement of these balances, as well as in regard to individual and special cases. I do not refer to the results, as they will doubtless appear in detail in the separate reports of the Auditors.

The reports of errors, &c., required of the revising officers by your circular letter of December 29, 1853, have had the effect to increase vigilance and accuracy in the settlement of accounts. I take pleasure in saying, that recently very few reports of the kind have been rendered necessary, and that the object of the Secretary's circular is, to some extent, accomplished.

In your letter of the 4th of August last, you request that I will point out any defects in the laws and regulations governing this office, and such amendments as may tend to a better dispatch of the public business.

It is, in my opinion, a serious defect in the organization of this office (and other revising offices) that the clerks appointed to it are not selected from the various Auditors' offices whose statements of accounts they are to examine and submit for the final action of the Comptroller. When the great variety and number of statutes and regulations bearing upon the admissability of vouchers, and the legality of claims, are taken into view, it is evident that an inexperienced clerk, taken from other pursuits, however strict his fidelity, cannot pass an intelligent judgment upon the accounts that may be assigned to him for revision. By diligence and study, if of good natural ability, he may, in time, become competent; but, in the meanwhile, the head of the office must personally investigate the details of accounts, doing the work which the clerks were provided to perform, or sanction results in which he can have no confidence, except what he may derive from the previous examinations in another bureau. Some who are thus appointed will inevitably prove destitute of the desire or the capacity to improve, and will pass accounts with the smallest amount of information, labor, and scrutiny, that will save them from dismissal. In such cases the public interests are more or less in peril, for the final action of the office must generally be based upon the examination and report of the revising clerk, and an erroneous allowance, once passed, will not be brought to light unless by accident. The errors that may be made in an Auditor's office are *comparatively* unimportant, if a corps of thoroughly educated, experi-

enced, and faithful clerks in the Comptroller's office are to reinvestigate the work. The liability to confirm an error in principle or calculation would then be small; but where the natural process is reversed, and men wholly uninstructed are appointed to revise the action of clerks—some of whom have great experience and ability, and all of whom are at least partially educated in their official business—it is easy to see that an error unnoticed or committed in one office will be likely to pass without detection through the other. The true policy would be to make no original appointments in the Comptroller's office; but as vacancies occur there, to fill them by transfers from the Auditors' offices, of capable clerks who have served an apprenticeship to the business they would be called upon to revise.

To carry out this policy, the salaries in the Comptroller's office should be sufficiently large to make such a transfer *a promotion*. As now arranged, the salaries in the Auditor's offices probably average more than in the Comptrollers'. In this office, under the classification of the 3d section of the act of March 3d, 1853, there are no clerks of the fourth class. Some legislation would therefore be necessary. Of the sixteen clerkships provided for this office, all but four should, in my opinion, be of the fourth class, and the remainder of the third class, in order to obtain the services, by transfers, of the most efficient and capable officers. I feel great confidence that if this plan be adopted, it will prove economical to the government, notwithstanding the increase of salaries; and it seems so advantageous in other respects, that I urgently recommend it to the favor of the Secretary.

In referring to an organic defect in the revising offices, no imputation is cast upon the present employés. Those who have had time to become familiar with their duties are generally very faithful and competent, and the public business in this office has never been more promptly and satisfactorily transacted than during the last fiscal year. No branch is in arrears, and the only obstacles to entire efficiency have been mainly the results of inexperience.

The revision of the "property accounts" of disbursing officers does not seem to have been contemplated in the establishment of the Second Comptroller's office, in 1817, nor has that duty ever been assumed by the office except in occasional instances of irregularity, or suspected fraud in the accounts. They are, however, specially examined in the appropriate bureaus of the War and Navy Departments, before they are transmitted to the proper Auditor. The system of accountability would be more perfect if they were subjected to the same scrutiny as the money accounts, and I can see no good reason, except the consequent necessity of additional force, why the same revision should not be required in matters of so much cost and magnitude. To perform it efficiently, however, a considerable increase of clerks should be provided by law, as there is ample occupation for the present number in what has hitherto constituted the usual and current business of the office.

I have the honor to be, very respectfully, yours,

J. M. BRODHEAD,
Comptroller.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 22.

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
Office of Commissioner of Customs, November 2, 1854.

SIR: In compliance with the request contained in your letter of the 4th August last, that I should prepare a report of the operations of this office during the past fiscal year, accompanied by any tables that may seem proper to exhibit its statistics, and a statement of any defects that may exist in the laws and regulations which govern its action, or apply to the public service coming within its supervision, I respectfully submit the following report:

Upon the 14th of November last, I had the honor to make a detailed report, showing the condition of the office at that time, and the means which had been used to improve its efficiency, and enforce a more prompt and regular dispatch of the public business.

Since the date of that report, the same system has been steadily pursued; and I have the satisfaction to state, that notwithstanding the limited number of clerks employed in the office, no portion of its business has been suffered to fall in arrears, though our force has not always been sufficient to keep up the current business, and to give the necessary attention to such matters as are from time to time specially referred by the department, without imposing very severe labor during a portion of the year.

Prior to the first of April, 1853, there were two extra clerks employed in the office, who, under the belief that their services might be dispensed with, were then discharged.

The frequent settlement of revenue accounts, and the thorough investigation which they ought to receive; the careful examination of estimates, upon which the monthly remittances to the various disbursing agents are predicated; the scrutiny of marine hospital, light-house and special accounts; the quarterly accounts of disbursing agents, and the voluminous correspondence growing out of these transactions, require a full measure of industry and capacity on the part of all the clerks having them in charge.

Since the date of my last report, the new and improved form of keeping the revenue accounts of collectors of the customs, and the practice of returning them for settlement at the close of each month, as prescribed by treasury circular of June 15, 1853, has gone into full operation. Some difficulties were at first experienced in procuring a strict compliance with the requirements of the circular, both as to form and time; but these difficulties have been overcome, and the accounts are now rendered in proper form, and with great punctuality in regard to time. So perfect, indeed, has the operation of the system become, that my monthly report made to you at the close of the month of September last exhibited the failure of only six collectors to return their accounts at the specified time; excepting from this, however, those upon the *Pacific coast*, to whom a longer time is allowed. The delinquent

officers were immediately written to, apprizing them of the failure, from all of whom letters have since been received, giving satisfactory reasons for the delay.

The system may now be considered as fully perfected, and its operation as connected with the security of the public revenues amply justifies the sagacity and wisdom of its conception.

In this connexion I beg to observe that, though less important in reference to the amount involved, there are strong reasons for requiring the rendition of the accounts of disbursing agents, agents of marine hospitals, and superintendents of lights, at periods considerably earlier than at present. All these accounts, with the exception perhaps of New York, might as well be rendered within one month from the end of the quarter. The final settlement of the accounts of collectors who go out of office would be greatly expedited by this change, as no final settlement can be made until all these accounts are examined and passed upon.

In compliance with the suggestions contained in your letter of the 9th of June last, my attention has been particularly directed to the preparation of cases ordered for suit, and my subsequent inquiries into that particular branch have demonstrated the necessity which existed for the preliminary measures therein directed.

From an examination of many of the transcripts formerly sent out, as well as by personal interviews with several of the United States attorneys, I was fully satisfied that the interests of the government required a clearer statement of the accounts, more care in their preparation, and that each should be accompanied by a statement in brief of the points relied upon by the government.

This has been done in every case recently sent from this office, and a restatement made out, and a brief prepared in several cases previously in the hands of attorneys. The labor of making these examinations and briefs has heretofore, and probably must continue to fall chiefly upon the head of the office and the chief clerk, and if their number should increase, will abstract too much of their time from the ordinary business of the office.

In a second report, now in preparation, relating to the balances due the United States from collectors of the customs and other officers who have gone out of office, or ceased to disburse the public moneys, the means which have been adopted to bring these accounts to a speedy close, and to collect from the principals or their sureties the sums due from each, and the success which has attended these means, will be fully set forth.

In the prosecution of these cases, there was reason to believe that in several instances large sums belonging to the government had been fraudulently withheld by the late collectors—the amounts received for duties on foreign imports being, by a series of false returns, much underrated. In one of these an investigation made, by your direction, in the district of Oswego, disclosed the fact that the duties so withheld from the United States must have reached a very large sum. Proceedings were instituted to recover the penal sum due on his bond, and an indictment was also found by the grand jury of the county against the

late collector. Since the institution of these proceedings, the late officer has deceased.

Other investigations of a similar character are now going on, the result of which, as they are not fully completed, it may not be proper to comment upon.

I would add, that there are other cases where no returns have been made during a portion of the term, in all of which the penalty imposed by the act of 2d March, 1799, has been charged, and the accounts transmitted for suit.

In requesting remittances to disbursing agents, founded upon the estimates previously transmitted to this office, constant care has been taken to keep them within the provisions of existing laws, and the authority for expenditures given in pursuance thereto, by the department. In order more readily to guard against over-remittances for the payment of clerks and other employés sanctioned by you, I have had a full list of the names of those whose services have been authorized transcribed from your register. As this list will be in daily use for reference, I would respectfully suggest that such alterations therein as shall be directed by you may be communicated to this office.

The bonds taken from collectors and other officers of the customs are now lodged in the office of the First Comptroller, the sufficiency of the security being, both as to the form of the instrument and the ability of the signers, previously passed upon by that officer. As they relate to a branch of the public service now disconnected from that office, and as constant reference to them is required in the settlement of the accounts and the subsequent proceedings which may be directed thereon, there would seem to be a propriety, as there would certainly be great convenience, in transferring them to this office.

If there be legal or other objection to transferring the entire control of these papers from the Comptroller to the Commissioner, the present inconvenience would be obviated by transferring their custody, after their examination and approval, from that office to this.

Very respectfully, your obedient servant,

H. J. ANDERSON,
Commissioner of Customs.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 23.

REPORT OF THE FIRST COMPTROLLER ON OLD BALANCES.

TREASURY DEPARTMENT,
Comptroller's Office, November 29, 1854.

SIR: On the 21st of November, 1853, I received from you several lists of balances standing on the books of the Treasury Department, with instructions to report the action of this office thereon. Having made several reports, as different classes of these balances were examined and disposed of, I now present a more concise statement, embracing the different balances and their present condition.

There was standing on the First Auditor's books at the date of your letter, $73,444,715 26; of which sum this office was to account for		$62,748,969 37
Of which sum there has been closed,	$53,857,941 86	
Invested in the Smithsonian Institution	1,456,568 77	
Invested in canal companies	1,883,490 00	
Appropriated by the act of September 9, 1841, for the General Post Office, to be refunded when having the means	482,657 00	
		57,674,660 63
Due from banks		2,146,020 07
This amount belongs to the Commissioner of Customs, and is referred to him		66,572 95
This amount is relative to the army and navy, and is referred to the Second Comptroller		130,592 26
This amount has stood long on the books, and Mr. Gallatin recommended that it be closed by act of Congress		279,827 06
This amount will probably be collected		162,601 34
This amount will be reduced by accounts rendered and not adjusted, and by accounts to be rendered.		240,989 24
This amount charged against the republic of France, in 1794, now under investigation for settlement		15,000 00
This amount cannot be collected		435,732 94
Emolument accounts of judicial officers, under investigation		49,877 81
Old internal revenue accounts, and accounts under the acts of July 14, 1813, &c		546,085 07
Corrections		1,001,010 00
		62,748,969 37

There was standing on the books of the Fifth Auditor at the date of your communication of the 21st of November, 1853, as published in Executive Docs., 1st session 33d Congress, Secretary's report, p. 119		$12,245,095 95
Deduct for error of addition		10 00
		12,245,085 95
Of which sum there is closed	$11,385,346 61	
This amount will require the action of Congress	53,718 38	
Aggregate of settlements that will probably be recovered	28,698 02	
This sum will be largely reduced by accounts rendered and not adjusted, and by accounts to be rendered, and will probably be accounted for.	629,677 88	
This amount belongs to the Commissioner of Customs, and is referred to him	302 23	
This amount believed not to be collectable	147,342 83	
		$12,245,085 95
In the office of the Commissioner of the General Land office		$1,326,293 09

The clerk having this amount to examine and report upon was taken sick, and a further statement relative to it is deferred.

RECAPITULATION.

Total amount referred to this office for examination and settlement		$76,320,358 41
This amount has been closed	$65,237,291 47	
Permanent investments	3,340,058 77	
Post Office appropriation	482,657 00	
Due from banks	2,146,020 07	
Referred to the Commissioner of Customs	66,875 18	
Referred to the Second Comptroller	130,582 26	
Action of Congress necessary	333,545 44	
This amount will be probably collected	191,299 36	
This amount will probably be reduced by accounts rendered and to be rendered	885,667 12	
This amount desperate, or nearly so	583,075 77	
Emolument accounts	49,877 81	
Internal revenue, generally desperate	546,085 07	
Land Office balances	1,326,293 09	
Corrections	1,001,020 00	
		$76,320,358 41

This examination has devolved on the office great labor, as most of the public documents relating to the finances of the country from the commencement of this government, and some under the confederation, were necessarily consulted, to ascertain the action of the accounting officers and of the department, in regard to the accounts or balances.

Your instructions to look into the condition of these old accounts and balances has greatly conduced to the public benefit, and I invite your attention to the urgent necessity of recommending to Congress to grant suitable authority to close all the accounts, standing on the lists referred to, that are reported as doubtful or desperate.

Congress has, in some special instances, granted power to the Secretary of the Treasury to settle balances or accounts not within the authority of the accounting officers; and I believe in all instances it has been beneficially exercised.

Most respectfully yours,

ELISHA WHITTLESEY.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 24.

REPORT OF THE SECOND COMPTROLLER ON OLD BALANCES.

TREASURY DEPARTMENT,
Second Comptroller's Office, November 20, 1854.

SIR: I have the honor to submit the following report upon the subject of the outstanding balances due the government, to which the special attention of the accounting officers was directed by your letter of November 21, 1853.

Immediately upon the reception of that letter, measures were adopted to carry its instructions into effect, in regard to cases within the jurisdiction of this office. Copies of your instructions were transmitted to the Second, Third, and Fourth Auditors, respectively, with a letter from this office, dated November 25, 1853, directing, in detail, the systematic arrangement required to carry them into efficient operation.

In furtherance of that object, letters were also addressed to the Secretaries of the War, Navy, and Interior Departments, requesting that this office be furnished with immediate notice whenever any officer, agent, or other person in their respective departments, who had received public money which he was not authorized to retain as salary, pay, or emolument, should go out of public service or cease to disburse public money. Application was made for lists of officers and agents disbursing on account of the government on the 1st of May, 1854, with a request that thereafter a monthly statement, showing the changes during the month among the disbursing officers, might be furnished by the appropriate bureaus. Lists to the 1st of May, 1854, were promptly received from all the bureaus, (except the Indian bureau,) and the desired monthly statements have since, in most cases, been regularly received, and transmitted *from this* office to the proper Auditors, for

their information; and by these statements the lists of disbursing officers, here and in the Auditors' offices, are corrected monthly. All persons who have received public money which they are not authorized to retain, who are not found upon the corrected monthly lists, are regarded as having ceased to be disbursing officers, and their accounts are settled at the treasury with as little delay as practicable. If, on settlement, a balance be found due the United States, it is at once entered into the docket against the name of the officer or agent, and the Auditors are instructed, in all such cases, to take prompt measures for its collection; to transmit immediately, to the persons indebted, statements of their accounts; to explain the items of difference, if any; to demand and urge payment, and, in the event of failure, to collect the amount due; to ascertain, as far as possible, the particulars in regard to their residence and pecuniary circumstances; and if dead, to collect information relative to their estates and sureties, the names and residences of their legal representatives, and to report each case to this office, with the steps they have taken, and the information they have obtained, to enable this office to decide upon the propriety of instituting a civil suit or criminal proceedings, as the circumstances may require.

As auxilliary to the plan of the Secretary, and in order to give full effect to the law of January 25, 1828, "to prevent defalcations on the part of disbursing agents of the government," &c., the Auditors have been instructed to report *promptly* all persons in the public employment who are or may hereafter be in arrears to the United States, and have failed, or may hereafter fail, to account for and pay into the treasury all sums for which they may be liable, so that the amounts due may be withheld from their pay and emoluments. Under the provisions of this most salutary law, many accounts have been closed on the books of the treasury which would otherwise have remained unadjusted.

The financial results of these measures adopted during the past year, to effect the object of your instructions, are shown in the summary statement which accompanies this report. In the lists prepared by the Auditors of balances upon which your statement of November 21, 1853, was based, (with subsequent additions,) the names of nearly two thousand persons, in all the numerous capacities in which money is received and disbursed in their departments, appear as debtors of the government in the aggregate sum of $14,741,254 74.

By their reports rendered to the 30th of September, 1854, this aggregate has been reduced to $9,640,266 43, showing a reduction by collections, by the furnishing of vouchers, and by the settlement of accounts, to the amount of $5,100,988 31; a gratifying result, which speaks well for the exertions of the past year, and gives a favorable augury for the future.

Several accounts, involving large sums, have been reported for suit, with briefs, prepared in conformity with your instructions, for the information of the Solicitor and the district attorneys to whom the several cases may be confided. Many are still before the courts, in which proceedings were commenced years ago, but which have been suffered *to slumber* till the evidence in some cases has disappeared. It is perhaps unfortunate that ordinary criminal prosecutions by the United

States are so much more remunerative to district attorneys than civil suits for the recovery of money, in which it is necessary to master complicated and voluminous accounts, and to refer to a great variety of statutes and executive regulations. It is not to be expected that any great zeal will be shown for unrewarded labor, when placed in juxtaposition with employment less toilsome and more profitable. Efforts are being made, however, to furnish all the evidence within the control of the accounting officers, and, so far as depends on them, to bring the long standing cases to a close.

If your instructions of November 21, 1853, be carried out, and so continued, they cannot fail to save, annually, large sums to the treasury. Important, however, as *that* result may be, it is of minor consequence when compared with the moral effect produced on the public mind by the due and impartial enforcement of the laws.

To secure to the government the full advantages contemplated in your instructions, and to establish a *system* of measures for prompt settlements, it is absolutely necessary that the proper revising officers should be notified immediately when an officer or agent intrusted with public money in any department has ceased to disburse, or to be an agent of the government. With regular and reliable data in this particular, the accounting officers will be prepared on their part to give full effect to the system indicated by you, and which, if vigorously put in practice, will prove one of the greatest reforms in the financial operations of the government.

In conclusion, it affords me pleasure to acknowledge the zealous and intelligent co-operation of the Second, Third, and Fourth Auditors in the effort to close up outstanding balances, and to effect prompt settlements of accounts. Though not altogether pertinent to the principal subject of this report, yet it is but justice to them to say that I am informed, and believe, that in all these offices the business has been brought up nearly to date, that none can be said to be in arrears, and that never since their establishment have they been in a more efficient and satisfactory condition.

I am, very respectfully, yours,

J. M. BRODHEAD, *Comptroller.*

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 25.

REPORT OF THE COMMISSIONER OF CUSTOMS ON OLD BALANCES.

TREASURY DEPARTMENT,
Office of Commissioner of Customs, November 17, 1854.

SIR: On the first of June last I had the honor to submit a report, accompanied by detailed statements, showing the progress which had then been made in closing the long list of balances outstanding upon the books of the treasury on the 1st of April, 1853, the settlement of which belonged *to this office.* Since the date of that report I have

given my best attention to the examination of those that had not then been closed, and by constant and unremitting exertions have succeeded in disposing of a still larger proportion of the remainder. In many of the older cases, the principals had either deceased or changed their residences, and it was a matter of some difficulty, and required considerable time, to look up the sureties, ascertain their ability to pay, and carry on the correspondence necessary to satisfy them of their liability, and of the precise amount they were bound to pay. I have endeavored in all cases, when practicable, to close every account without suit, and have succeeded in doing so much beyond my expectation. In such as I have been unable to close in this way, suit has been ordered in the last resort; but I have previously ascertained the precise sum due to the United States, and, by correspondence with the persons now in office in the respective districts, have ascertained the ability of the principal and sureties to respond in the amounts which would probably be recovered against them.

The amount of balances outstanding on the books of the Treasury, as per Register's report transmitted on the 21st of November last, was as follows:

From collectors of the customs and disbursing agents ..	$4,608,651 54
From agents of marine hospitals, superintendents of lights, and such other disbursing agents as had been intrusted with the disbursement of public moneys for objects connected with the customs, light-houses, and marine hospitals, and for the construction of custom-houses, marine hospitals, beacons, buoys, &c	1,698,497 49
Making an aggregate of.....	6,307,149 03

In addition to these sums, there were bonds in suit to the amount of $5,585,340 92, which have since been withdrawn from the accounts of collectors of the customs and transferred to special account.

Of the first-named aggregate of.....	$6,307,149 03
there had been sent to the Solicitor, and were then in suit, transcripts of accounts amounting to.....	3,359,834 31
Which being deducted from the above-named total, would leave the sum of.....	2,947,314 72

for the adjustment of which, and the recovery of such part as might be found due to the United States, I was specially charged.

Referring to my first report, made on the first of June last, for a particular statement of such as had then been finally acted upon, I now present in one view the result of my endeavor to comply with your wishes, down to the date of this report.

The list of balances furnished by the Register, and transmitted with your letter of November 21, 1853, contained the names of four hundred and twenty-four persons, with whom accounts were open and balances due the United States.

These persons had been acting in the capacities of collectors of the *customs, disbursing* agents, superintendents of lights, agents of marine

hospitals, agents for the erection of custom-houses, of light-houses, marine hospitals, &c., and many of them had been standing upon the books of the treasury for several years. Some of them were open accounts; some for advances from the treasury, for which no account of disbursements had been received; some for balances growing out of suspended charges, and some for clearly established balances on which no demand for payment had been made for many years. Of this last named class many of the principals and some of the sureties had either deceased, became insolvent, or removed to other parts of the country.

Notwithstanding these disadvantages, I have the satisfaction to state that on the 1st of September last, out of the four hundred and twenty-four accounts open on the 21st November, 1853, three hundred and thirty-eight have been finally closed upon the books of the treasury, and the sum of $2,523,872 72, appearing to be due the United States on said accounts, duly accounted for on the final adjustment thereof.

There are one hundred and eleven accounts still remaining open, upon which the sum of $423,442 appears to be due the United States. Several of these are for advances made for special objects, and await only the settlement of the accounts of disbursements to close them upon the books. Some of the others have been ordered for suit and the transcripts furnished to the Solicitor of the Treasury, each case being accompanied by a statement in brief, for the use of the respective United States attorneys who are to have them in charge. A small portion are ascertained to be worthless, and the residue are progressing to a final settlement.

The schedule accompanying this report, and transmitted herewith, will show the precise condition of each claim, the means which have been adopted to enforce settlement and payment of such balances as were due the United States, and the number and amount of such as have been closed.

I regret that it is not in my power to report them all as finally closed; but as they have all been examined, and the proper steps taken in each, I have reason to hope that before I submit another and final report every case will be disposed of.

The balances due to the United States from collectors and others who have gone out of office or cease to disburse the public moneys, since the date of the Register's certificate, are added to the schedule herewith transmitted, with such remarks as will show the present condition of the accounts. I beg to add, that every means within my reach will be employed to urge a final settlement of such accounts at the earliest practicable period.

Very respectfully, your obedient servant,

H. J. ANDERSON,
Commissioner of Customs.

Hon. JAMES GUTHRIE,
Secretary of the Treasury

SUMMARY STATEMENT.

Amount of balances outstanding on the books of the treasury, as per certificate of Register, November, 1853, viz:

Bonds in suit	$5,585,340 92
From collectors and disbursing agents	4,608,651 54
From persons acting in other capacities	1,698,497 49
	11,892,489 95

Amount outstanding on the books of the treasury on the 1st September, 1854, viz:

Bonds in suit	$5,585,340 92	
Balance due on old accounts, which had been put in suit prior to April 1, 1853	3,359,834 31	
Due from collectors and disbursing agents	283,385 00	
Due from persons acting in other capacities	140,057 00	
		9,368,617 23
Showing a decrease since November 1, 1853, of		2,523,872 72

No. 26.

REPORT OF THE REGISTER.

REGISTER'S OFFICE, *November* 14, 1854.

SIR: In response to your letter of the 4th August last, requesting a report of the operations of this office during the last fiscal year, I have the honor to state that there has been a very great increase in the current business of the office, which could not have been discharged by the force assigned me but for the utmost diligence and industry on the part of the clerical force under my charge. To meet this increase, and keep up all the current business, it became necessary to require many of the clerks to continue at their desk, a portion of the year, from ten to fifteen hours per day.

In order to show the great augmentation of business, as also the present condition of the office, the following facts are submitted:

The number of warrants issued to cover moneys paid into the treasury on account of receipts from customs, lands, and miscellaneous sources during the years 1834, 1844, and 1854, was as follows, to wit:

In	1834	765
	1844	876
	1854	3,217

These receipts are entered no less than five times in the various books of the office.

The number of warrants issued for expenditures under the head of civil, miscellaneous, foreign intercourse, and public debt, was as follows, to wit:

In	1834	2,564
	1844	3,314
	1854	9,518

These warrants are all copied in full, and afterwards entered in the various appropriation ledgers, journals, and registers of the office.

The difference between 1854 and the two previous periods is much greater than the number of warrants indicates, because the specific appropriations are much more numerous in the last than in the two former, most of the warrants issued containing more than one appropriation, whereas in the previous periods very few embrace more than a single item. In fact, the great increase of specific appropriations for some years past has been under the head of civil and miscellaneous, and the whole of these are embraced in the business of this office. This fact will appear still more evident when the number of personal accounts opened for expenditures, under the above heads of civil, miscellaneous, foreign intercourse, and public debt, is embraced in the comparison. These compare as follows:

In	1834	526
	1844	586
	1854	2,475

These personal accounts prior to 1849 were included in one ledger. After the passage of the act of March 3, 1849, directing the expenditures on account of collecting the revenue from customs and lands to be paid from the treasury, it became necessary to open three additional ledgers.

The great increase of specific appropriations within a few years past has also tended to the increase of the personal accounts. Many of these, which, a few years since, were kept under a single head, are now divided into a number of subdivisions—sometimes as many as forty—thus increasing the labor in the same ratio, for each bears the same relation to the other. The number of personal accounts now opened in this office is about nine hundred.

The appropriation accounts are also kept in this office, and are divided into six ledgers, containing altogether about seventeen hundred specific accounts.

The personal accounts of the Interior Department, (Pension and Indian,) War, Navy, and Post Office, are kept by the Second, Third, Fourth, and Sixth Auditors. All the other personal accounts are kept in this office, embracing the accounts settled in the First and Fifth Auditor's Offices and General Land Office.

Another evidence of the vast increase of the business of this office may be found in the document usually styled "Receipts and Expenditures." These statistics, published in 1834, constituted a volume containing 272 pages; in 1844, 335; and in 1853, 601 pages, the latter also being, in the mode of printing, much more condensed and of smaller type than either of the former. But the immediate and rapid increase of the business of the office will be still more apparent by a comparison of these statistics as published in the years 1850, 1851, 1853, and 1854. Though for 1854 they are not yet put in type, yet the matter, being nearly all prepared for publication, indicates that the pages of printed matter will reach about seven hundred. The comparison for these years will then stand as follows: Number of pages in receipt and expenditure volume for 1850, 351; for 1851, 367; for 1853, 601; and for 1854, not yet published, 700. Yet, notwithstanding this vast increase, with only an addition to my clerical force of one clerk in fact, the statistics for the commercial document are now nearly all ready for the printer, and the first series is herewith transmitted to the Secretary of the Treasury.

A large portion of the statistics for the "Receipts and Expenditures" document is now completed, and the remainder will be finished in a short time, when they also will be forwarded to the Secretary to be laid before Congress at its coming session.

The statistics for this last-named document were transmitted to the Secretary in 1848, December 15; for the year 1849, not until April, 1850; for 1850, on the 17th June, 1851; for 1851, on the 4th June, 1852; for 1852, on the 2d March, 1853; and for 1853, on the 22d June, 1854. The reasons for the delay in 1854 are given in my letter of 29th June last. Thus these statistics will be furnished this year nearly four months sooner than at any period within the last five years, and at an earlier period than ever furnished before. This result is mainly attributable to a different distribution during the last year than formerly of

these statistics among my clerks, and more promptness on the part of other departments in furnishing such as are obtained through them.

Greater efficiency, I conceive, has been obtained, not only in regard to the compilation of these statistics, but also as to those connected with commerce and navigation, by a different disposition of a portion of the clerical force having charge of these, without which the compilation of neither could have been completed for some month or more to come; but, as my letter of the 29th June last fully discusses these points and indicates the new policy, I forbear a reiteration.

In the loan office, powers of attorney, and other evidences for continuous collection of interest on United States stock, are now forwarded to this office, and duly recorded as received, in a book prepared for the purpose, and the acknowledgment of their reception made to the different pay agents in the form of entry here adopted. This record has only recently been arranged, and contains about eight quires medium. A duplicate record has also been furnished for the use of the First Auditor and Comptroller, by which they are governed in the settlement of interest accounts, thus greatly facilitating their adjustment.

Duplicate records or statements have also been sent to the government pay agents at New York and Philadelphia, as their authority for the payment of dividends to the respective applicants.

In connexion with the record of unclaimed dividends on the present loans kept in this office, there has been prepared a register of unclaimed dividends on the old funded debt, compiled from thirty volumes, as returned to the department by the former pay agents. Being thus condensed and alphabetically arranged, the payment of these items of interest will be more conveniently and correctly made. This compilation has only recently been completed.

Within the last fiscal year some fifty transcripts for suit have been prepared in this office, many of them being quite voluminous. The great increase in the business of the office requiring nearly the whole time of each clerk, no particular clerk can be designated for this particular purpose; and when calls of this kind are made, the papers can only be distributed among several clerks, with a requisition that when they are not engaged on the current business (which seldom affords but a few minutes of leisure,) to occupy this time in copying. When many such calls are made at the same time, the time of such clerks has to be taxed out of office hours. A call for a transcript now on hand would require the time of one clerk several weeks to prepare, and the only mode by which it can be completed in a reasonable time will be through the labor of several of the clerks after office hours. In fact, there is but a small portion of the time that such demand on the time of some of the clerks is not required, and without which the business of the office would be in arrear. If we could be furnished one additional clerk for copying purposes, and to be employed on miscellaneous business, such unreasonable demands on the time of the others would not occur so often.

In the rooms assigned to the filing and keeping of marine papers, receivers' accounts of public moneys, &c., under the charge of one person, there have been arranged and put on file, during the past fiscal year, upwards *of eleven thousand* receivers' vouchers, and one hun-

dred and fifteen books, capable of containing each six hundred registers of vessels, filled with such registers; thus showing, during the same period, the arranging and filing in book sixty-nine thousand registers of vessels, and all performed by the unaided labor of one person.

The clerk having charge of the file-room containing the papers received from the First Auditor's office, in addition to the numerous calls made upon him for papers and vouchers, has received, entered of record, and filed about twenty-four thousand vouchers, statements, &c. A comparison with former years shows an immense increase of business in each of the file-rooms.

I have discovered no material defects in the rules and regulations which govern this office, other than those pointed out in my letter of 29th June last, (which have already been obviated,) except those above indicated.

I am, very respectfully, your obedient servant,

F. BIGGER.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 27.

REPORT OF THE SOLICITOR.

OFFICE OF THE SOLICITOR OF THE TREASURY,
November 1, 1854.

SIR: In a letter dated the 4th of August last, you direct me to make to you "a report of the operations of this office for the past fiscal year, accompanied by tables that may seem proper to exhibit its statistics;" and add, "if you have observed any defects in the laws or regulations which govern your office, or apply to the public service coming within its supervision, you will state the same, together with such amendments as may, in your opinion, tend to a better dispatch of the public business, and the greater security of the public interests."

In compliance with these directions, I have caused to be prepared, and have the honor to submit herewith, two tabular statements, marked Nos. 1 and 2.

No. 1 is a statement of all the suits brought in each of the several judicial districts of the United States from the 1st July, 1853, to the 30th June, 1854, the proceedings had thereon, the number decided, the amounts collected, and the number and present condition of those which remain on the docket pending and undecided; to which is added the amount collected in each district, during the fiscal year, on suits brought previous to its commencement.

No. 2 is a general statement of all the districts, presenting the aggregates of each district, as shown by No. 1.

From these tables it will appear that the whole number of suits brought during the year is 586; that, of these, 46 were on treasury transcripts; 218 for the recovery of fines, penalties, and forfeitures under the revenue laws; 141 of a miscellaneous character; 178 on custom-house or warehouse bonds in California; and three for the recovery of land purchased by the United States, and reserved for light-house purposes: making, together, 586 suits.

Of these, it will appear that 287 have been tried and decided—142 for the United States, and 145 against the United States, of which 124 were on California warehouse bonds; that 39 have been dismissed or discontinued for causes satisfactory to the district attorneys and to this office, so far as those causes have been communicated to it; that nine have been remitted by the President and Secretary of the Treasury, and that 251 are pending undecided. Of these latter it may be proper to say, that it will appear from statement No. 1 that the greater part of them have been recently brought and the trial term not yet reached. The fall terms of courts will doubtless reduce this number fully one-half.

The amount collected on suits brought during the year is	$118,526 11
The amount collected during the year on suits brought previous to its commencement, is.....	232,709 48
Making the total collected during the year.....	351,235 59

These two tables, with this general summary of their contents, show the operations of the office during the last fiscal year.

It is, perhaps, proper to add, that during the year suits have been committed to the charge of the office which had been instituted previous to its commencement, to recover possession of, and try the title to, lands lying in the States of Virginia and California, valued at over three millions of dollars, which were purchased or otherwise acquired by the United States and reserved for public purposes. The preparations for the trial of these causes are going on to my satisfaction.

In regard to the latter branch of your instructions, in relation to the laws and general regulations which govern this office, or apply to the public service coming within its supervision, and your invitation for suggestions as to amendments tending to the better dispatch of the public business and the security of the public interests, I have the honor to say that, after the best examination I have been able to make of the general instructions to the district attorneys, clerks, and marshals, which appear to have been prepared with care and consideration, they appear to me to be sufficient for the purpose, and I have no suggestion to make or amendment to offer. Upon a reprint of the general instructions of this office, there are some things that might be improved in form; but in substance, they appear to me to be all that is necessary, if they are faithfully and efficiently executed, which I am doing everything in my power to cause to be done. And I here take occasion to say, that the district attorneys and marshals generally have evinced an anxious desire to discharge their duties faithfully and efficiently. Though many of them have failed to render their reports as promptly as required, they have all manifested a desire to do so, and I trust and believe that in a few months more all will be brought to regularity in that respect. I find no deficiency in the laws relating to the collection of the public debts, except in regard to the large mass of old outstanding judgments in charge of the office, and to them I beg to call your more particular attention.

In my report of November, 1853, I had the honor to call your attention to this subject, and, without repeating what I then said, I beg to make a few additional suggestions.

The law provides no remuneration to district attorneys for any services which may be rendered in the collection of old judgments. United States attorneys are not more patriotic than other men, and will not perform arduous duties without compensation. Some provision should be made by law for adequately compensating them for the collection of old judgments, or the hope of ever realizing any considerable sums from that source should be abandoned. In my opinion, the fee bill should be amended so as to allow district attorneys a commission of ten per centum upon all sums collected by them upon judgments of more than five years' standing.

Something might be realized from old judgments, which have long been regarded as hopeless, by compromise. No express power has ever been delegated by Congress to any department of the government to release her debtors upon payment of a portion of the debt. The *power to compromise* judgments and debts of long standing ought, in *my judgment*, to be conferred upon some department of the govern-

ment, and I would suggest that Congress be asked to pass a law authorizing the Solicitor of the Treasury to compromise judgments and debts due the government, with the advice and approbation of the Secretary of the Treasury.

I have the honor to be, sir, with great respect, your most obedient servant,

F. B. STREETER, *Solicitor.*

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury, commencing July 1, 1853, and ending June 30, 1854.*

DISTRICT OF MAINE.

Number.	When commenced.	Against whom or what. Principals.	Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
					Treasury transcripts.									
1	Mar. 9, 1854	Henry S. Jones	Ed. S. Jarvis, Thomas D. Jones, and John W. Jones.	$875 45	Collector			$875 45			1			Debt settled before judgment.
					Fines, penalties, and forfeitures.									
1	Nov. 12, 1853	8,000 cigars			Smuggling		$118 92	118 92	1					
1	....do	Lot of sheepskins			....do		1,991 96	1,991 96	1					
1	July 13, 1854	Boat Cynthia and her cargo.			Act Mar. 2, 1799, sec. 50 & 92								1	Pending.
1	July 16, 1854	44,100 cigars, 1 demi-john aguardiente.			Smuggling								1	Claim interposed, and continued.
1	April —, 1854	4 kegs brandy, 4 kegs Jamaica spirits, 4 kegs gin.			....do				1					Goods sold; proceeds not sufficient to pay costs.
					Miscellaneous.									
1	June term, 1858.	Benjamin Dunn			Debt—for postage stamps	June term, 1858.	90 00	90 00	1					
1	April 8, 1854	Joseph Gilley			Writ of entry to recover possession of a portion of Baker's island, in county of Hancock, State of Maine—the whole island being claimed by the U. States under a warranty deed, and reserved for light-house purposes. Each of defendants claims in severalty a distinct portion.								1	Pending.
1	.....do	Elisha Gilley											1	Do.
1	.....do	Alfred Gilley											1	Do.
10				875 45			195 88	2,571 88	4		1		5	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							118 92						
								2,685 25						

					Fines, penalties, and forfeitures.									
1	June 10, 1854	2,000 spruce logs			Revenue laws								1	Claim interposed, and pending for trial at Sept. term, 1854.
					Miscellaneous.									
1	October term, 1853.	Harrison G. C. Rundlett			Forfeited recognizance								1	Ready for trial at Oct. term, 1854.
1	.....do.....	James M. Pike			.....do.....								1	Do. do.
1	.....do.....	Benj. S. Clifford			.....do.....								1	Do. do.
1	.....do.....	Chas. L. Godfrey and Woodbury Gilman.			Fraud on Pension Office								1	Pending; Godfrey dead, and Gilman absconded. District attorney's report.
1	.....do.....	.....do.....			.....do.....								1	Do. do.
1	.....do.....	.....do.....			.....do.....								1	Do. do.
1	.....do.....	.....do.....			.....do.....								1	Do. do.
8													8	

DISTRICT OF MASSACHUSETTS.

					Treasury transcripts.									
1	Nov. 21, 1853	James M. Shaw	Charles F. Joy	$1,588 57	Contractor								1	Process served, and continued at June term, 1854.
1	Mar. 9, 1854	Wm. W. Easton	Reuben Baxter, Aaron Mitchell, and William Hadwen.	417 68	Collector								1	Pending.
1	Mar. 18, 1854	Ph. Greeley, jr	Avery Plumer, jr., Isaac Livermore, C. Watkins, J. B. Brown, Philo S. Shelton, Albert Fearing, John R. Dow, and Peter Harvey.	33,149 26	Collector, &c								1	Proceedings suspended, by request of the Commissioner of the Customs, for review settlement.
					Fines, penalties, and forfeitures.									
1	Aug. 24, 1853	6,771 pounds of wool, 4,761 pounds of rags.			Violation of revenue laws	Mar. 2, '54				1				Tried March 3, 1854. Verdict for claimants.
1	Oct. 8, 1853	1 chest and 1 box oil of lemon.			Section 50, March, 1799		$111 50	$111 50	1					
1	Sept. 2, 1853	Ephraim Pendleton			Refusing to bring home seamen when asked by consul.								1	Defendant arrested; gave bail for appearance. Suit continued.

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what. Principals.	Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
1	Jan. 17, 1854	88 boxes cigars; John Owens, claimant.			Sec. 50, Mar. 2, 1799		$57 66	$57 66	1	..	..	..	..	
1	Mar. 8, 1854	6 parcels of lace			Violation of revenue laws		162 18	162 18	1	..	..	..	..	
1	April 29, 1854	Brig Glamorgan			Slave trade		4,392 72	4,392 72	1	..	..	..	..	Vessel and cargo sold; gross amount $5,227 09; charges $834 37—net, $4,392 72. $362 88 of amount collected paid as wages to seamen; balance in the hands of the registry, and awaits a final decree of the court.
9				$85,155 51			4,724 01	4,724 01	4	1	..	..	4	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							8,094 49						
								7,748 50						

DISTRICT OF RHODE ISLAND.

					Fines, penalties, and forfeitures.									
1	May 10, 1854	98 boxes cigars, 1 box sweetmeats.			Sec. 24, March 2, 1799		$143 18	$143 18	1	..	..	..	..	
1	April 21, 1854	W. H. Aldrich			do	Aug. term, 1854	165 82	165 82	1	..	..	..	..	
2							309 00	309 00	2	..	..	..	..	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							875 41						
								1,184 41						

					Fines, penalties, & forfeitures.											
1	Sept. 19, 1853	2 oxen, 4 steers, 1 cow, 8 heifers—J. Corliss, claimant.			Illegal importation				1	..	..	..	..	}	The property in these two cases was delivered to claimants on stipulation, but not produced to marshal on the day of sale. Suits brought against claimants on stipulation bonds, and pending.
1	.....do.....	1 span horses, 1 double wagon, 1 robe, 1 cover for goods, 1 double harness, 1 chain, 1 whip, 6 barrels eggs—Peter Smith, claimant.			.....do				1	..	..	..	..		
1	.....do.....	2 horses, 1 double harness, 1 wagon, 1 feather bed, 5 barrels eggs, 1 whip, 10 bushels of oats—J. D. Allen, claimant.			.....do		$191 51	$191 51	1	..	..	..	..	}	The property embraced in these two cases was sold by the marshal, and produced, after paying costs and charges, $191 51.
1	.....do.....	959 pounds butter—Elijah Chaffee, claimant.			.....do				1	..	..	..	..		
1	Dec. 10, 1853	Joseph W. Smith.....			.....do				..	..	1	..	..		Discontinued on payment of costs. Suit brought under misapprehension.
1	.....do.....	15 head of cattle, valued at $250—James Corliss, claimant.			.....do		258 62	258 62	1	..	..	..	..		
1	April 8, 1854	1 bay horse, 1,179 lbs. butter, 23 butter tubs, 2 horses, 2 sets harness and 1 double wagon.			.....do		649 83	649 83	1	..	..	..	..		
1	April 11, 1854	251 tubs butter, 2 white horses, 7 bushels of wheat—Jacob Brewer, claimant.			.....do		63 23	63 23	1	..	..	..	..		
1	April 14, 1854	12 two-year old cattle, 1 black horse, 1 mare, 1 wagon, 2 sets harness, 79 calfskins.			.....do		66 15	66 15	1	..	..	..	..		
1	.....do.....	42 bales hops, 3 horses, and 3 sets harness.			.....do		50 44	50 44	1	..	..	..	..		
					Miscellaneous.										
1	May term, 1854.	Ira Davis.....			To recover money fraudulently obtained as pensions.				..	..	..	..	1		Pending.
1	.....do.....	William Sweatt.....			.....do.....do				..	..	..	..	1		Do.
1	.....do.....	W. Sweatt & Ira Davis.			.....do.....do		1,101 42	1,101 42	1	..	..	..	..		
13							2,381 20	2,381 20	10	..	1	..	2		
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to the 1st of July, 1853							2,290 28							
								4,671 48							

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF CONNECTICUT.

Number.	When commenced.	Against whom or what. Principals.	Against whom or what. Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General re ks.
No suit brought during the fiscal year ending June 30, 1854. Collected on suits brought previous to 1st July, 1853.....								$1,694 15	..	..	..	..	..	

DISTRICT OF NORTHERN NEW YORK.

					Treasury transcripts.									
1	Mar. 16, 1854	Otis M. Cole.....	Samuel Cole and Robert H. Roberts.	$521 72	Collector and superintendent of lights.	.....	.....	.....	..	..	..	..	1	Pending; in course of preparation for trial.
1	April 4, 1854	Jacob Richardson.....	Jesse Bennett and Morris Bennett, on three different bonds.	80,505 71	Collector and inspector.....	.....	.....	.....	..	..	..	..	1	Principal dead; in course of preparation for trial against administrator and sureties.
					Fines, penalties, & forfeitures.									
1	Nov., 1853	375 sheepskins.....	.....	.....	False entry	.....	$241 34	$241 34	1	..	..	..	..	
1	Nov. 15, 1853	57 head sheep, and other merchandise, valued at $228 30.	.....	.....	Smuggling	.....	200 32	200 32	1	..	..	..	..	
1	Nov. 3, 1853	10 barrels pork, 10 bags corn.	.....	.....	.....do	.....	70 00	70 00	1	..	..	..	..	
1	Dec. 3, 1853	32 sacks wool.....	.....	.....	.....do	.....	.....	.....	..	1	..	..	..	Case tried, and verdict for claimants.
1	Jan. 7, 1854	612 21-32 bushels oats..	.....	.....	.....do	.....	.....	.....	..	..	..	..	1	Pending on application for remission.
1	Nov. 3, 1853	11,312 feet butt lumber, 1,326 pine boards, 60 feet cherry ditto.	.....	.....	..... do	.....	.....	.....	..	..	1	..	..	Suit dismissed by district attorney.
1	.....do.....	1 bale wool and 3 bales picking.	.....	.....	..... do	.....	379 41	379 41	1	..	..	..	..	
1	.....do.....	73,349 feet pine lumber.	.....	.....	.....do	.....	537 28	537 28	1	..	..	..	..	
1	.....do.....	1,082 pounds wool.....	.....	.....	.....do	.....	73 30	73 30	1	..	..	..	..	
1	.....do.....	1 span horses, 1 double harness, 50 bush. oats, 24 bags oats.	.....	.....	.....do	.....	.....	.....	..	..	..	..	1	Pending, for trial at fall term.

		iron, 760 pounds sheet-iron, 703 pounds maple sugar.												
1	Mar. 21, 1854	44 cows, 284 sheep.....	.....	.....	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Pending, for trial at fall term.
1	June 22, 1854	1 black horse, 1 bay horse—G. W. Flower, claimant.	.....	.....	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Process returnable November term, 1854.
17	.....	.....	.....	81,027 43	.....	.....	3,213 74	3,213 74	9	1	1	..	6	
	Collected during the fiscal year ending 30th June, 1854, on suits brought previous to the 1st of July, 1853.....							49 43						
								3,263 17						

DISTRICT OF SOUTHERN NEW YORK.

					Treasury transcripts.									
1	Jnn. 28, 1854	Jeremiah Towle.....	M. J. Leonard, W. P. Hallett, G. C. De Kay, on two bonds.	$6,600 00	Navy officer	.....	.....	.....	..	..	..	..	1	Pending.
					Fines, penalties, & forfeitures.									
1	Aug. 10, 1853	Steamboat Isabella.....	.....	.....	Act of August 30, 1852.....	.....	.....	.....	..	..	..	..	1	Vessel not found.
1	Aug. 16, 1853	Steamboat Stranger	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Forfeiture remitted.
1	Sept. 8, 1853	15 pieces cotton velvet, 6 packages silk.	.....	.....	Smuggling.....	.....	$431 53	$431 53	1	..	..	..	..	
1	Sept. 22, 1853	1 trunk and 1 bag containing embroideries.	.....	.....	.....do.....	.....	284 26	284 26	1	..	..	..	..	
1	Oct. 4, 1853	Steamboat Catharine...	.....	.....	Act July 7, 1838.....	.....	.....	.....	..	..	..	1	..	Forfeiture remitted.
1	Sept. 29, 1853	Steamboat Telegraph...	.....	.....	Without license.....	.....	.....	.....	..	..	..	1	..	Do. do.
1	.....do.....	Steamboat Naushong...	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Time given to answer.
1	.....do.....	Steamb't Angeline Corning.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Petition for remission forwarded.
1	.....do.....	Steamboat L. L. Shultz.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do. do. do.
1	.....do.....	Steamboat Only Son ...	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do. do. do.
1	.....do.....	Steamboat T. Van Santwood.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do. do. do.
1	.....do.....	Steamboat Union.....	.....	.....	.....do.....	.....	.....	.....	..	..	..	1	..	Forfeiture remitted.
1	Sept. 27, 1853	Steamboat Liberty.....	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Petition for remission; time to answer granted.
1	.....do.....	Steamboat Rattler.....	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do. do. do.
1	.....do.....	Steamboat Pope Catlin.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do. do. do.

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
1	Oct. 17, 1853	Ship Northern Chief			Without license								1	Remission on terms not yet complied with.
1	Nov. 8, 1853	1 package marked A. B. 97, containing lace mantillas, corsets, and other goods.			Act May 28, 1830, and March, 1799.		$332 91	$332 91	1					
1	Nov. 12, 1853	F. A. Myers			On clearance bond of Naid Queen.								1	Pending.
1	Jan. 6, 1854	Schooner H. N. Gambril, tackle, &c.			Slave trade, 1794 and 1800		2,763 31	2,763 31					1	Decree and conditional sale. Proceeds $2,763 31 paid into court, and awaiting decree of distribution.
1	Jan. 11, 1854	Steamship Alps			Sec. 50, act March, 1799								1	Petition for remission; time granted to answer.
1	.....do.....	1 lot watch movements, 1 lot embroideries.			Sec. 68, act 1799		1,198 02	1,198 02	1					
1	Jan. 14, 1854	J. P. Hutchinson			Sec. 5, February 28, 1803								1	Pending; process not served.
1	Feb. 4, 1854	1 lot embroideries, no mark.			Sec. 68, March 2, 1799		4,908 14	4,908 14	1					
1	Feb. 2, 1854	Ship Enterprise			Excess passengers, Feb., '49.								1	Pending; petition for remission.
1	Feb. 4, 1854	Ship Astracon			.....do.....								1	Do. do. do.
1	Feb. 11, 1854	Laces, embroideries, & other articles.			Secs. 50 and 68, Mar. 2, 1799.		591 14	591 14	1					
1	Feb. 16, 1854	Ship Liberty			Excess passengers								1	Remission on terms not yet complied with.
1	Feb. 20, 1854	13 bundles, 2 trunks, 1 bag, 2 boxes, without mark; 7 cases marked A. M. Stuve; 1 box, 1 bale marked ditto, and other articles.			Sec. 68, act March 2, 1799								1	On calendar for trial at October term, 1854.
1	March 4, 1854	1 cask ale, 5 casks porter, 7 casks port wine.			Sec. 50, act March 2, 1799		40 44	40 44	1					
1	.....do.....	A quantity of embroidered bands, edgings.			Secs. 50 and 68, act March 2, 1799.		32 48	32 48	1					
1	March 6, 1854	5 trunks marked F. P., Nos. 1, 2, 3, 4, 5 and 6,			Sec. 50, act March 2, 1799		131 66	131 66	1					

		containing perfumery, &c., &c.														
1	March 7, 1854	4 cases marked E. C. C., Nos. 4, 100, 102 & 104, containing ribbons.	.....	.....	Sec. 66, acts March 2, 1799, and May, 1830.	.....	1,398 63	1,398 63	1	..	..	..	..	..		
1	March 6, 1854	23 moulds gold-beaters' skins.	.....	.....	Secs. 50 and 68, March 2, 1799	.....	1,421 74	1,421 74	1	..	..	..	..	..		
1	Mar. 16, 1854	4 packages, 1 chest, and 1 basket, containing silk ribbons, laces, &c.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	..	1	Verdict for United States on case made; under advisement.	
1	Mar. 10, 1854	A quantity of embroidered collars, chemisets, sleeves, &c.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	..	1	Do	do.
1	Mar. 17, 1854	10 packages containing embroidered sleeves, collars, chemisets, handkerchiefs, edging, &c.	.....	.....	.....do..... ..	....	1,560 95	1,560 95	1	..	..	..	..	..		
1	.....do.....	3 cases embroidered sleeves, chemisets, &c.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	..	1	Pending; noticed for trial at October term, 1854.	
1	April 5, 1854	4 packages marked N [J W] T, Nos. 158, 159, 160, and 170, containing carpets.	.....	.....	Sec. 68, March 2, 1799.....	.....	1,014 57	1,014 57	1	..	..	..	..	.		
1	.....do.....	1 case marked E. B., No. 439, containing lead pencils.	.....	.....	.....do.....	.....	52 38	52 38	1	..	..	..	..	..	Proceeds applied in part payment of costs.	
1	.....do.....	A quantity of lace and embroidered goods and lace collars, & 1 shawl.	.....	.....	Secs. 50 and 68, March 2, 1799	.....	346 42	346 42	1	..	..	..	..	..		
1	Mar. 22, 1854	1 chest, 1 bundle, containing cloths, cassimeres.	.....	.....	.....do.....	.....	125 61	125 61	1	..	..	..	..	..		
1	.....do.....	2 boxes, 1 carton, 1 case, containing black silk neck-ties, &c.	.....	.....	.....do.....	.....	147 94	147 94	1	..	..	..	..	..		
1	.....do.....	A lot of silk lace without any mark.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	..	1	On calendar for trial at October term, 1854.	
1	.....do.....	1 case, No. 6, containing jewelry, corsets, &c.	.....	.....	.....do.....	.....	253 38	253 38	1	..	..	..	..	..		
1	April 7, 1854	A large quantity of diamonds, emeralds, opals, gold watches, silver watches, and other articles.	.....	.....	.....do.....	.....	4,809 10	4,809 10	1	..	..	..	..	..		
1	.....do.....	Brig Doctor Kneif.....	.....	.....	Excess passengers, act February 22, 1847.	.....	.....	.....	..	..	..	..	..	1	Remission on terms not yet complied with.	
1	April 17, 1854	Ship Forest City.....	.....	.....	.....do	.....	.....	.....	..	..	..	..	1	..	Forfeiture remitted.	
1	April 24, 1854	7 cases marked R. A., numbered 1 to 7, containing guns and rifles.	.....	.....	Sec. 68, March 2, 1799	.....	803 04	803 04	1	..	..	..	..	..		

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
1	April 27, 1854	10 casks marked J. T. T., numbered 1 to 10, containing litharge.			Acts March 2, 1799, and May 28, 1830.				1					Proceeds paid into court.
1	April 28, 1854	Ship Florida			Sec. 1, February 2, 1847								1	Pending.
1	....do....	Ship G. B. Lamar			....do....								1	Pending, and on calendar for trial at October term, 1854.
1	....do....	Ship Sarah G. Hyde			....do....								1	Remission on terms not yet complied with.
1	....do....	5 pipes No. 1 to 5, 15 hogsheads No. 6 to 20, 15 quarter casks No. 21 to 35, marked W. & Co., containing wine.			May 28, 1830								1	Pending.
1	May 10, 1854	30 moulds gold-beaters, skins.			Sec. 50, March 2, 1799		$1,182 06	$1,182 06	1					
1	May 13, 1854	Ship Sewall			February 22, 1847						1			Discontinued by dist. attorney.
1	May 15, 1854	Ship Yorktown			....do....								1	Pending.
1	....do....	Ship Southampton			February 22, 1847								1	Interlocutory decree; default and reference to Commissioner.
1	....do....	Ship A. Z.			....do....								1	Pending; time granted to answer.
1	....do....	Ship Great Western			....do....								1	Interlocutory decree; default and reference to Commissioner.
1	....do....	Ship Meta			....do....				1					Dismissed by district attorney.
1	....do....	Ship Andrew Foster			....do....								1	Interlocutory decree; default and reference to Commissioner.
1	....do....	Barque Helicon			....do....								1	Pending; alias process issued.
1	....do....	Barque Industry			....do....								1	Do do.
1	....do....	Barque Fanny			....do....								1	Remission on terms not yet complied with.
1	....do....	Barque Sophia			....do....								1	Interlocutory decree; default and reference to Commissioner.
1	May 16, 1854	Ship Art Union			Sec. 3, February 22, 1847								1	Do do.

1	.....do.....	Barque Robert			.....do.....							1	Time granted to answer.
1	.....do.....	Barque Restede			.....do.....							1	Not found; alias process issued.
1	May 22, 1854	Ship Copernicus			.....do.....				1				Dismissed by district attorney.
1	.....do.....	Ship Patrick Henry			.....do.....							1	Time granted to answer.
1	May 24, 1854	Barque Anna			.....do.....							1	Pending.
1	.....do.....	Ship Rotunda			.....do.....							1	Do.
1	May 25, 1854	Ship Plymouth			.....do.....						1		Penalty remitted.
1	.....do.....	Ship George T Patten			.....do.....				1				Dismissed by district attorney.
1	June 3, 1854	1 case marked A. D., No. 271, containing Honiton collars & other articles			Sec. 4, May 28, 1830		306 28	306 28		1			
1	June 5, 1854	Ship Shannon			Act of 1847				1				Dismissed by district attorney.
1	June 7, 1854	Barque Princess Louise			.....do.....							1	Remission on terms not yet complied with.
1	May 26, 1854	Barque Davenport			.....do.....				1				Dismissed by district attorney.
1	May 20, 1854	Ship Hendrick Hudson			.....do.....							1	Interlocutory decree; default and reference to Commissioner.
1	May 10, 1854	Galliot Courier			.....do.....							1	Remission on terms not yet complied with.
1	May 27, 1854	Schooner Gesine			Sec. 3, February 22, 1847							1	Pending.
1	.....do.....	Brig Ortelius			.....do.....							1	Do.
1	.....do.....	Ship Onward			.....do.....							1	Do.
1	.....do.....	Ship Isaac Wright			.....do.....							1	Do.
1	.....do.....	5 rolls carpeting, 2 hearth rugs, and 2 barrels and 2 baskets without mark, containing china ware			Secs. 50 and 68, act of March, 1799.		62 95	62 95		1			
1	.....do.....	Ship Liebnitz			Sec. 3, February 22, 1847							1	Remission on terms not yet complied with.
1	.....do.....	Ship Fortitude			.....do.....							1	Pending; vessel bonded.
1	.....do.....	Ship Humboldt			.....do.....							1	Not found; alias process issued.
1	.....do.....	Barque Leemahagen			.....do.....							1	Interlocutory decree; default and reference to Commissioner.
1	June 28, 1854	Ship Ocean Queen			.....do.....							1	Do do.
					Miscellaneous.								
1	Oct. 20, 1853	Charles W. Merritt		$10,000 00	Forfeited recognizance							1	Pending, per clerk's report October, 1854.
1	.....do.....	George T. Redman		10,000 00	.....do.....							1	Do do.
1	Oct. 22, 1853	Wm. P. Pridham		10,000 00	Bond, &c							1	Do do.
1	Feb. 7, 1854	Lockhart McKay and Andrew Menicke.		700 00	Forfeited recognizance							1	Do do.
1	.....do.....	Lewis H. Hollis and Daniel Bacon.		1,500 00	.....do.....							1	Do do.
1	.....do.....	John Quin and John Ruscastle.		700 00	.....do.....							1	Do do.
1	.....do.....	Rich'd Fisbee and John L. Harley.		500 00	.....do.....							1	Do do.

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what. Principals.	Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
1	Feb. 7, 1854	Charles Wilson and Thos. Wallace.	.....	$1,000 00	Forfeited recognizance.....	.....	.....	.....	.....	.....	.....	.....	1	Pending, per clerk's report, October, 1854.
1	Feb. 8, 1854	Wm. O. Alden and H. D. Brookman.	.....	1,000 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	George Cahill and David R. Detlof.	.....	800 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	Rich'd Philip and Daniel Pilkington.	.....	500 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	Peter J. Voerts and Christian F. French.	.....	700 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	Simon V. Peabody and James Thompson, jr.	.....	800 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	John H. Lowell and Benj. P. Sherman.	.....	.....	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	John Gray and Daniel De Wolf.	.....	800 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
1	.....do.....	Wm. O. Alden and H. D. Brookman.	.....	1,000 00	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do do.
107	.....	.....	.....	46,600 00	.....	.....	$94,198 94	$94,198 94	24	..	6	6	71	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853.....							130,945 30						
								155,144 24						

DISTRICT OF NEW JERSEY.

1	Nov., 185-	Steamboat Rotary.	.....	.....	*Fines, penalties, & forfeitures.* Act August 30, 1853.....	.....	.....	.....	.....	.....	.....	.....	1	Pending.

DISTRICT OF EASTERN PENNSYLVANIA.

					Treasury transcripts.									
1	April 19, 1854	William Sloanaker.....	John Sartain, S. Tiller, J. L. Gihon, W. S. Shultz, W. P. Hibbard, and W. H. Hazzard.	$24,047 65	Navy and pension agent.....	.....	.....	.....	..	..	..	..	1	Texas bonds amounting to $13,710 deposited as collateral security with Secretary of Treasury. Separate suits, vs. principal and sureties, bro't on 11th July, 1854.
					Fines, penalties, & forfeitures.									
1	July 1, 1853	6 gross watch crystals, 6 gross watch movements, 2 silver watches.	.....	.....	Smuggling	.....	.....	.....	..	..	1	..	..	Dismissed by district attorney.
1	Dec. 27, 1853	40 silk handkerchiefs, vestings, &c.	.....	.....	.....do.	.....	$368 18	$368 18	1	..	..	..	..	
1	Feb. 1, 1854	10 half pipes brandy, per ship E. Johnson.	.....	.....	.....do....	.....	.....	.....	..	..	..	..	1	On calendar for trial at fall term.
1	.....do.....	13 half pipes brandy, per ship Hero.	.....	.....	False invoice.....	.....	.....	.....	..	..	..	..	1	Do do.
1	.....do.....	20 half pipes brandy, per ship A. C. Pratt.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do do.
1	Mar. 9, 1854	9 packages merchandise marked P [C], Nos. 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, and 2558.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Motion for sale argued and held under consideration.
1	.....do.....	10 packages merchandise marked P [C], Nos. 2904, 2905, 2906, 2907, 2908, 2909, 2917, 2918; C, No. 913; I. P G, No. 1227.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do do.
1	.....do.....	450 black lace veils, 2 pieces black satin and als.	.....	.....	.....do.....	.....	.....	.....	..	..	..	..	1	Do do.
9	....	.....	.....	24,047 65	....	.....	36 188	368 18	1	..	1	..	7	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							1,500 00						
								1,868 18						

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF MARYLAND.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Fines, penalties, & forfeitures.									
1	July 6, 1853	Ten puncheons of rum			Undervaluation of invoice					1				Verdict for claimants at September term, 1853.
1	Aug. 5, 1853	Deidrich W. Sweichel, master of brig Neptune, and owners.			Sec. 1, act of 1847								1	Pending.
1	Oct. 4, 1853	Steamboat Farmer			Steamboat act								1	Do.
1	....do....	George Sprague, pilot			....do....								1	Do.
1	Oct. 21, 1853	Steamboat Patuxent			....do....		$100 00	$100 00	1					
1	....do....	John S. Mills			....do....								1	Do.
1	Dec. 27, 1853	Barque Anna			Passenger act								1	Dismissed by the court, March term, 1854, and appeal to circuit court pending.
1	Dec. 28, 1853	Heinrich Rascher			....do....								1	Judgment against defendant for $250 and costs, in district court—appeal to circuit court pending.
1	Dec. 18, 1853	Thomas H. Freeland	James Hall		Steamboat inspection law		42 50	42 50	1					
1	—— —, 1853	John A. Brown			Violation revenue laws						1			Dismissed by district attorney.
1	Dec. 13, 1853	1 case merchandise			Obscene pictures					1				Obscene pictures condemned and destroyed.
1	Oct. 2, 1853	George Sprague		$100 00	Steamboat act		100 00		1					
1	Mar. —, 1854	Steamer Maryland			....do....								1	Pending.
1	May 16, 1854	Robinson, Leeds & Co.			....do....		250 00	250 00	1					
1	..... do.....	Deidrich Haeslop			....do....								1	Do.
1	May 29, 1854	William Frank			....do....								1	Do.
1	—— —, 1854	Steamboat Chesapeake			....do....		200 00	200 00	1					
1	May 31, 1854	Joseph Salbuy			Smuggling		400 00		1					
1	June 1, 1854	Steamer Osiris			Steamboat act		500 00						1	Judgment for United States in district court—appeal to circuit court pending.

					Miscellaneous.										
1	Sept. 27, 1853	Thomas D. Rock		100 00	Using cancelled post office stamps.		100 00		1						
1	Dec. —, 1853	Samuel J. Martin			Cruel treatment of sailors		373 00	373 00	1						
1	....do....	David A. Martin			....do....		200 00	200 00	1						
1	Oct. 1, 1853	Bernard Reynolds		50 00	Violation of post office laws		50 00		1						
23				950 00			2,315 50	1,165 50	11	1	1		1		

DISTRICT OF COLUMBIA.

					Treasury transcripts.										
1	Aug. 18, 1853	Alexander Hunter	George Brent, D. Minor, H. R. Dulaney, George R. Territt, J. W. F. Macrae, and Richard Wallach. D. Minor and Jno. Withers.	1,802 64	Marshal								1	Pending.	
1	Nov. 30, 1853	Samuel Strong	M. G. Emery and John B. Morsell.		Contractor for brick								1	Do.	
1	April 15, 1854	Catesby Ap R. Jones		1,089 00	Lieutenant U. S. Navy								1	Verdict for defendant; an appeal to the Supreme Court pending.	
1	July 3, 1854	Forbes Britton	Arnold Harris and Thos. Irwin.	34,995 26	Commissary of subsistence and acting assistant quartermaster.								1	Process served on Britton and Harris, and pending.	
					Miscellaneous.										
1	October term, 1853.	George B. Post, George T. Upham, and James A. Post vs. Bennet Riley.											1	This suit is defended by direction of the Secretary of the Treasury.	
1	.....do.....	George B. Post vs. Bennet Riley.											1	Do	do.
1	.....do.....	Robert Janion, surviving partner of ——— Stackey, vs. Bennet Riley.											1	Do	do.
1	.....do.....	Alexander Talbot vs. Bennet Riley.											1	Do	do.
8				37,886 90									8		

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF EASTERN VIRGINIA.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Treasury transcripts.									
1	Aug. 11, 1853	Thomas S. Hall.....	Eli Anderson, W. T. W. Taliaferro, James D. Hall, Edward Hall, and L. L. Carter. W. T. W. Taliaferro, Thomas M. Boyle, and Eli Anderson.	$18,146 57	Marshal	May 18, 1854.	$3,093 01	$8,000 00 7,053 56	1	..	..	..		Credits allowed by the department... $2,901 61 Cash paid..... 8,000 00 Credits allowed on trial of suit..... 4,151 95 Amount of judgments rendered... 3,093 01 18,146 57
1	Nov. 30, 1853	Master and owners of schooner Jamestown.	.....	717 99	For value of pork shipped from Norfolk to New York and lost on passage.	.....	.....	.....	..	..	..	..	1	Pending.
					Fines, penalties, & forfeitures.									
1	July 2, 1853	Schooner Golden Gate, 18 cases gin, 2 demijohns rum, 1 demijohn brandy, 1½ demijohn rum.	....	.....	Violation revenue laws.....	.....	.....	.....	..	..	..	..	1	Pending.
1	.....do.....	Schooner Advance and cargo.	.....	.....	Slave trade	.....	1,138 73	1,138 73	1	..	..	..	..	Net proceeds, $1,138 73, paid into court for distribution.
1	July 15, 1853	British ship Washington.	.....	.....	Unloading out of her port of delivery.	.....	.....	.....	..	..	..	..	1	Pending.
5	.....	.....	.....	18,918 56	.....	.....	4,231 74	16,192 29	2	..	..	..	3	
	Collected during the fiscal year ending July 30, 1854, on suits brought previous to June 1, 1853.....							444 96						
								16,637 25						

DISTRICT OF NORTH CAROLINA.

	No suits brought during the fiscal year ending June 30, 1854; collected on suits brought previous to July 1, 1853.....								$1,559 54						

DISTRICT OF SOUTH CAROLINA.

					Fines, penalties, & forfeitures.										
1	July 10, 1853	43 quarter boxes of cigars.	.....	.....	Section 68, act 1799.	.....	.....	.....						1	Pending.
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853.....								$150 00						

DISTRICT OF NORTHERN FLORIDA.

					Treasury transcripts.										
1	Oct. 29, 1853	Dudley Walker	.....	$20,666 94	Purser.....	.....	.....	.....						1	Pending; in course of preparation for trial.
1	Mar. 29, 1854	Robert Mitchell.....	Hy. Mitchell and Hy. Hyer.	651 09	Collector	.....	.....	.....						1	Do. do. do.
					Miscellaneous.										
1	Apr. term, '54	Ephraim L. Harrison...	.....	.....	Trespass on public lands.....	.....	.....	.....						1	Pending.
1	June 1, 1854.	Dennis Hawkins.....	.....	.....	....do.....do	.....	.....	.....						1	Do.
1	.....do.....	Bethel Hawkins.....	.....	.....	....do.....do	.....	.....	.....						1	Do.
1	.....do.....	Le Roy J. Hagans.....	.....	.....	....do.....do	.....	.....	.....						1	Do.
1	.....do.....	Zacharah Hagans.....	.....	.....	....do.....do	.....	.....	.....						1	Do.
7				21,318 03										7	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853,.....								$100 00						

DISTRICT OF SOUTHERN FLORIDA.

					Fines, penalties, & forfeitures.										
1	—— —, 1853	Schooner St. Denys....	.....	.....	Violation of revenue laws...	.....	.....	.....						1	Pending.

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF SOUTHERN ALABAMA.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Treasury transcripts.									
1	Dec. 17, 1853	David E. Moore.....	Gotlieb Breitling, Robert S. Carson, & Rowan A. Smith.	$8,407 79	Receiver.....	.....	.....	.....	.....	.....	.....	.....	1	Suit pending vs. Gotlieb Breitling.
					Fines, penalties, & forfeitures.									
1	June 23, 1854	James Cudyack.....	.....	.....	Sec. 28, act March 2, 1799...	.....	.....	.....	.....	.....	.....	.....	1	Pending.
1	.....do.....	Two thousand cigars...	.....	.....	Sec. 27, act 1799.....	.....	$40 00	$40 00	1	.....	.....	.....	.....	
1	Nov. 23, 1853	John A. Stevenson.....	.....	.....	Violation of revenue laws...	.....	220 00	.....	1	.....	.....	.....	.....	Execution in hands of marshal.
4	.....	.....	.....	8,407 79	.....	.....	260 00	40 00	2	.....	.....	.....	2	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853.....							3,399 15						
								3,439 15						

DISTRICT OF NORTHERN ALABAMA.

					Miscellaneous.									
1	May term, 1854.	Solomon Goodman.....	.....	.....	Trespass on public lands.....	.....	.....	.....	.....	.....	.....	.....	1	Pending.
1	.....do.....	William Price.....	.....	.....	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do.
1	.....do.....	William Polston.....	.....	.....	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do.
1	.....do.....	Anthony Terrell.....	.....	.....	.....do.....	.....	.....	.....	.....	.....	.....	.....	1	Do.
4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	
	Collected during the fiscal year ending June 30, 1854, on suit brought previous to July 1, 1853.....							$3 00						

					Miscellaneous.										
1	Spring term, 1853.	Theodore G. Boyd			Cutting timber on public lands.		$77 20	$77 20	1						
1	do	Wm. T. Shanks			Defaulting witness		14 80		1						
1	do	James R. Yelden			Cutting timber on public lands.						1				Dismissed by district attorney.
1	do	Wilson Murphy			do					1					Tried and acquitted.
1	do	Jacob L. Womack			do		126 75	126 75	1						
1	do	Edward Bowen			do						1				Dismissed.
1	Fall term, 1853	George R. Sayre			Defaulting grand juror									1	Pending.
1	do	John G. Winer and Joseph S. Winter.			Forfeited recognizance									1	Do.
1	Spring term, 1854.	Jacob Saxon			Cutting timber on public lands.									1	Do.
1	do	Andrew E. Jackson			do									1	Do.
1	do	George Thoggard			do									1	Do.
1	do	Jacob Mock			do									1	Do.
1	do	Levi Islands			do									1	Do.
1	do	John L. Williamson			do									1	Do.
1	do	John S. Jay			do									1	Do.
1	do	A. J. Poole, Gilman Poole, James Poole, and Ranson Poole.			do									1	Do.
1	do	Jocob Payne			do									1	Do.
1	do	Isaac H. Osburn			do									1	Do.
1	do	Hardy Avery			do									1	Do.
1	do	Duncan McKithin and Abraham Keener.			do									1	Do.
1	do	Lewis Whetstone and Cabeb Moncrief.			do									1	Do.
1	do	John Robinson and Elijah Robinson.			do									1	Do.
1	do	Jonathan Wilkins and Henry Wilkins.			do									1	Do.
1	do	J. W. Lapsley, J. Keenon, Stewart George, and Virgil Gardner.			do									1	Do.
21							218 75	203 95	3	1	2			18	

No. 1.—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

EASTERN DISTRICT OF LOUISIANA.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Treasury transcripts.									
1	Dec. 17, 1853	Wm. S. Scott	John E. Cocks and W. M. McAlpin.	$19,692 25	Marshal			$15,720 62	..	..	..	..	1	Balance reduced to $3,971 63. Waiting readjustment of the accounts.
1	June 17, 1853	Samuel J. Peters	P. Conway, jr., and Wm. E. Leverich.	10,321 36	Disbursing agent			10,269 36	..	..	1	..	..	Amount settled before judgment.
					Fines, penalties, & forfeitures.									
1	Nov. 22, 1853	Ship Washington			Sec. 103, act March 3, 1799				..	..	..	..	1	Vessel not found.
1	.....do.....	50 boxes brandy			.....do.....				..	..	..	1	..	Forfeiture remitted.
1	.....do.....	Brig J. S. Gittings			Sec. 50, act March 3, 1799				..	..	1	..	..	Dismissed by district attorney.
1	.....do.....	111 boxes cigars			.....do.....			$230 95	230 95	1	..	..	..	
1	.....do.....	2 trunks of merchandise			.....do.....			35 65	35 65	1	..	..	..	
1	Mar. 30, 1854	1 hogshead and 2 quarter casks whiskey.			Sec. 103, act March 3, 1799			22 14	22 14	1	..	..	..	
1	.....do.....	Ship John Henry			.....do.....				..	..	..	1	..	Forfeiture remitted.
					Miscellaneous.									
1	Jan. 17, 1854	G. Cruzat			Forfeited recognizance		2,000 00	2,000 00	..	..	1	..	..	Paid before judgment.
10				30,013 61			2,288 74	28,278 72	3	..	3	2	2	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							26,099 31						
								54,378 03						

DISTRICT OF WESTERN LOUISIANA.

					Miscellaneous.										
1	April 5, 1854	Robert Hare	Hiram Anderson, Thos. Haskell, and Peter Pecot.	$314 81	Collector, &c									1	Pending.
1	June 23, 1854	Thomas Barrett	Francis Delevy, John K. Elgee, Silvain Peroux, Lucian Hermann, and Michael Bernard Cantrelley.	41,376 64	Collector									1	Do.
2				41,691 45										2	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to June 1, 1858							$4,814 50							

DISTRICT OF TEXAS.

					Treasury transcripts.									
1	Feb. 28, 1858	James H. Cocke	John T. Bush, Israel Savage, Dan'l J. Toler, Step. Kirkland, and J. C. Kuhn. J. C. Kuhn, D. S. Kilsey, Stephen Southwick, and Stephen Kirkland.	$3,302 00	Marshal								1	Pending; death of Cocke suggested.
1	Sept. 30, 1853	Wm. R. Smith	Joseph Bates and J. Shackleford, jr. H. B. Martin and J. Shackleford, jr.	21,718 08	Collector			$21,570 04	1					Debt paid before judgment.
1	Nov. 14, 1853	Joseph Bates	Lieut. M. Hitchcock, N. B. Yard, A. C. Crawford, Wm. R. Smith and E. Bates. E. Bates, John B. Bates, and Wm. R. Smith.	36,985 88	Marshal			3,669 51					1	Credits amounting to $3,669 51 allowed; balance reduced to $33,266 87. For trial at Nov. term, 1854, with permission to confess judgment, pay one-third, and give good security for balance to be paid in one and two yrs., with interest.

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what. Principals.	Against whom or what. Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
					Fines, penalties, and forfeitures.									
1	Feb. 11, 1854	Steamboat Nick Hill			Violation steamboat law								1	Pending.
1	....do	Stacey B. Lewis			....do....do								1	Do.
1	....do	J. H. Sterritt			....do....do								1	Do.
1	....do	J. E. Haviland			....do....do								1	Do.
1	....do	Joseph Curtis			Destroying lives of passengers; steamer Farmer.								1	Do.
8				$61,955 91				$25,239 55	1				7	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							8,715 86						
								33,954 91						

DISTRICT OF SOUTHERN MISSISSIPPI.

					Treasury transcripts.									
1	Mar. 11, 1854	James Gwin	Stephen Brown, Morris Emanuel, E. W. Jack, and O. O. Woodman.	$452 65	Collector			$462 85	1					Debt paid before judgment.

DISTRICT OF ARKANSAS.

					Treasury transcripts.									
1	May 2, 1854	Thomas Fletcher	John F. Gillespie, F. S. Macrery, Samuel A. Cartwright, and J. H. McCoy.	$545 69	Marshal								1	Pending.
					Miscellaneous.									
1	May term, '53	Steamboat P. H. White			Libel, for being used to transport liquor to Indian country.		$851 00	$851 00	1					Paid into court and awaiting order for distribution.
1	Feb. 28, 1854	One horse			do do		16 00	16 00	1					Do do.
3				545 69			867 00	867 00	2				1	
	Collected during the fiscal year ending 30th June, 1854, on suits brought previous to the 1st of July, 1853							1,135 00						
								1,502 00						

DISTRICT OF MISSOURI.

					Treasury transcripts									
1	Aug. 29, 1853	John W. Twichell	E. B. Cordell, W. P. Martin, J. H. Edwards, and T. L. Price. J. L. Duggett, A. C. McAlister, and J. P. Doan.	$4,724 05	Marshal			$4,654 25					1	Suit pending for balance of $69 80.
1	May 29, 1854	Nathan Ranney	Matthew Kerr and E. Dobyns.	1,486 70	Surveyor								1	Pending.
1	do	Isaac A. Hedges	Augustus P. Ladew and John Simonds.	888 05	do			888 05			1			Amount paid and suit dismissed.
1	do	Oliver Harris	Vespasian Ellis, Silas Reed, Samuel Merry, and Singleton H. Kimmel.	2,163 90	do								1	Pending.
1	do	Elliot R. Hopkins	Joseph N. McDowell, Wm. C. Anderson, Jos. S. Pease, W. Risley, J. Gordon, and John S. Moore.	5,899 56	do								1	Do.
1	April 19, 1854	Ewing and Walker			To recover this sum for the use of the Pottawatomie Indians, fraudulently obtained by defendents.								1	Do.

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Fines, penalties, and forfeitures.									
1	March 1, 1854	W. C. Lewis			Secs. 1 and 42, Aug. 31, 1852								1	Pending.
					Miscellaneous.									
1	Mar. 14, 1854	Chisholm Petteras			Cutting timber on public lands						1			Dismissed by district attorney.
1	....do....	Robert F. Walker			....do....								1	Pending.
1	....do....	George Wagers			....do....								1	Do.
1	....do....	John Pogue			....do....								1	Do.
1	....do....	John M'Elliott			....do....								1	Do.
1	....do....	John Ray			....do....								1	Do.
1	....do....	George Cook			....do....								1	Do.
1	....do....	John Pearson			Replevin, trespass						1			Dismissed by district attorney.
1	....do....	John Hannon			....do....								1	Pending.
1	....do....	John Hannon			....do....								1	Do.
1	....do....	Elbert Kinney			....do....								1	Do.
1	....do....	James Hill			....do....								1	Do.
1	....do....	Ezekiel Carter			....do....						1			Dismissed by district attorney.
1	April 5, 1854	Thomas M. Johnson and John Findley.			Procuring timber to be cut on the United States lands.								1	Pending.
1	....do....	Henry Meir and Gerhard Kayser.			Preparing powder illegally for shipment.		$60 00	$60 00	1					
1	Sept. 26, 1854	Eldridge G. Clark and Langrain Michun.			Levying as constable on United States property.		45 64	45 64	1					
1	Jan. 21, 1854	Pogue and Kinney			Cutting timber on public lands.								1	Do.
1	....do....	Edward Matthew			....do....								1	Do.
1	....do....	John Pearson			....do....								1	Do.
1	....do....	Ezekiel Carter			....do....								1	Do.
1	April 18, 1854	Jarvis M. Barker, John Pearson, John Weems, Chisholm Petteras, Isaac Teel, John Humphries, Robert T.			Indictment for obstructing and resisting execution of process.								1	Do.

									$9,963 18						

DISTRICT OF EASTERN TENNESSEE.

					Treasury transcripts.										
1	April 16, 1854	Daniel McCallum		$423 69	Marshal								1	Pending against administrator.	
					Fines, penalties, and forfeitures.										
1	Dec. 22, 1856	Steamer London, Capt. Jacques.			Without license					1				Decided against U. States on ground that the owners were responsible, not captains.	
1	....do....	Steamer Jefferson, Capt. Parsons.			....do....					1				Do.	do.
1	....do....	Steamer Fanny Malone, Captain Todd.			....do....					1				Do.	do.
1	....do....	Steamer Union, Captain Nicholson.			....do....					1				Do.	do.
1	....do....	Steamer Hiwasse, Capt. Lacy.			....do....					1				Do.	do.
1	....do....	Steamer Molly Garth, Captain Spiller.			....do....					1				Do.	do.
1	....do....	Steamer Mary McKiney, Captain Ritchie.			....do....					1				Do.	do.
1	....do....	Steamer Lookout, Capt. Todd.			....do....					1				Do.	do.
1	....do....	Steamer Lady of Augusta, Captain Doss.			....do....					1				Do.	do.
1	....do....	Steamer Chattanooga, Captain Mahon.			....do....					1				Do.	do.
1	....do....	Steamer Atlanta, Capt. Mason.			....do....					1				Do.	do.
1	....do....	Steamer Black Hawk, Captain Vaughn.			....do....					1				Do.	do.
13				423 69						12			1		
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1858								$656 41						

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF MIDDLE TENNESSEE.

Number.	When commenced.	Against whom or what. Principals.	Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
					Fines, penalties, and forfeitures.									
1	Aug. —, 1853	James Hughes			Unlicensed engineer		$38 45	$38 45	1					
1	Sept. 16, 1853	Robert Hughes			Act August 30, 1852		41 65	41 65	1					
1	....do....	James L. Cartwright			....do....		21 65	21 65	1					
1	Sept. 17, 1853	John K. Spencer			Clause 10, sec. 9, steamboat act.		27 50	27 50	1					
1	....do....	Robinson T. Northern			Employing unlicensed pilot		27 10	27 10	1					
					Miscellaneous.									
1	Nov. 3, 1853	Wm. C. Cantrell			For forging pension claims								1	Pending,
1	Mar. 1, 1854	Wm. W. Moore			....do....	....do....			1					Convicted, and sentenced to the State prison for 6 years.
1	——, 1854	John K. Spence and Philip F. Hardcastle.			For fraudulent use of post office stamps.		27 50		1					Execution in the hands of the marshal.
8							183 85	156 35	7				1	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							156 15						
								312 50						

DISTRICT OF WESTERN TENNESSEE.

					Fines, penalties, and forfeitures.									
1	April —, 1854	P. G. Davenport, of steamer Luda.			Not having life-boats								1	Pending.
1	....do....	Wm. Lawler, of steamer			....do....								1	Do.

1	.....do	John Deuring, of steamer Joan of Arc.	.....	.....	.....do	.....	.....	.....	.....	.....	.....	.....	1	Do.
					Miscellaneous.									
1	April 19, 1854	James Ham	.....	1,000 00	Depredation on mail.....	.....	.....	.....	.....	.....	.....	.....	1	Do.
4	.....	.....	.....	1,000 00	.....	.....	.....	.....	.....	.....	.....	.....	4	

DISTRICT OF KENTUCKY.

					Treasury transcripts.									
1	Oct. 27, 1853	John Lane.....	Wm. D. McKinney, J. B. Caldwell, W. C. Winlock, Robt. Doak, Culver Saunders, Wm. Jarvis, Wm. T. Knight, and H. H. Martin.	$4,900 00	Marshal	.....	.....	.....	.....	.....	.....	.....	1	For trial at fall term, 1854.
1	.....do	John Lane.....	John Tevis, Hy. C. Offut, Wm. Winlock, T. P. Wilson, Wm. Hall, C. Saunders, A. H. Logan, J. B. Caldwell, and Taylor Oliver.	95 26	....do	.....	.....	.....	.....	.....	.....	.....	1	Do.
					Miscellaneous.									
1	May term, 1853.	David M. Gayley, jr....	.....	1,500 00	Forfeited recognisance.....	.....	.....	.....	.....	.....	.....	.....	1	Pending.
1	.....do	Alexander H. Gilmer...	.....	.....	.....do	.....	$18 85	$18 85	1	.....	.....	.....		
1	.....do	Lawrence B. White	.....	.....	.....do	.....	18 85	18 85	1	.....	.....	.....		
1	.....do	Enos Kerr	.....	.....	.....do	.....	17 89	17 89	1	.....	.....	.....		
1	.....do	Frederick G. Edwards ..	.....	1,526 66	Debt on bond	.....	1,526 66	1,526 66	1	.....	.....	.....		
7	.....	.....	.....	8,021 92	.....	.....	1,580 75	1,580 75	4	.....	.....	.....	3	

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF OHIO.

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Treasury transcripts.									
1	March, 1858	City Bank of Columbus		$100,000 00	For proceeds of transfer warrant not paid over.								1	For trial at October term, 1854.
1	Nov. 21, 1853	Jas. H. Forsyth		4,575 68	Collector	Oct. term, 1854.	$4,575 68		1					Tried at October term, 1854, and judgment for United States for $4,575 68.
1	Mar. 15, 1854	C. L. Russell	William A. Russell and David Russell.	4,000 00	Penalties for the non-rendition of accounts as collector.								1	For trial at October term, 1854.
1	April 25, 1854	C. K. Smith		4,819 91	Secretary of Minnesota Territory.								1	Suspended for adjustment of accounts under a late act of Congress.
					Fines, penalties, and forfeitures.									
1	Aug. 28, 1853	George D. Hoople			Employing unlicensed pilot								1	Argued April term, 1854, and under advisement.
1	....do....	Robert Cooper			....do....do....		100 00		1					
1	....do....	Blair Summons			....do....do....		100 00		1					
1	....do....	William A. Grey			....do....do....							1		Discontinued by district att'y.
1	....do....	James Boughn			....do....do....								1	Argued at April term, and under advisement.
1	....do....	Samuel Cloon			....do....do....		100 00		1					
1	....do....	Wm. T. Hamilton			....do....do....		100 00		1					
1	....do....	Lewis Choate			Act'g as pilot without license								1	Argued at April term, 1854, and under advisement.
1	....do....	James Carroll			....do....do....								1	Do. do.
1	....do....	Henry Goodman			....do....do....						1			Discontinued by district att'y.
1	....do....	Steamer Forest Queen			Carrying passengers without license.		125 00	$125 00	1					
1	....do....	Steamer Wisconsin			....do....do....		250 00	250 00	1					
1	....do....	Steamer Z. Taylor			....do....do....		125 00	125 00	1					
17				112,895 54			5,475 68	500 00	8		2		7	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							2,145 09						
								2,645 09						

DISTRICT OF INDIANA.

					Miscellaneous.									
1	Nov. term, 1853.	William Sullivan			On motion to produce records					1				Dismissed by district attorney.
1	....do....	John L. Ketchum			....do....do....								1	Pending.
1	Mar. 8, 1854	Levi Swayse and Mavel Payne.			Scl. fa. on recognizance					1				Judgment for costs only; defendant having appeared in discharge of his recognizance.
3										1		1	1	

DISTRICT OF ILLINOIS.

					Treasury transcripts.								
1	Feb. 28, 1853	Stinson H. Anderson..	Eli D. Anderson, R. A. D. Willbanks, Franklin Casey, H. B. Newby, D. G. Anderson, and Angus M. Grant. E. D. Anderson, D. G. Anderson, John M. Allen, E. H. Ridgeway, B. E. Wells, F. S. Casey, H. B. Newby, and R. A. D. Willbanks.	$1,575 48	Marshal							1	Pending; continued July term 1854, on account of prevailing sickness.

DISTRICT OF MICHIGAN.

					Treasury transcripts.								
1	Sept. 1, 1853	Charles K. Knox.....	M. H. Wakeman, Levi C. Matthews, Louis A. Leland, William W. Wood, J. W. Fletcher, and G. W. Rice.	$8,976 65	Marshal			$401 75		1			Balance reduced to $8,574 95. Tried at October term; verdict for defendants.
1	Mar. 29, 1854	Oliver M. Hyde.....	David Thompson and William A. Howard. Anson E. Hathorn and Daniel Goodman.	31,610 60	Collector, &c							1	For hearing at October term, 1854.

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

Number.	When commenced.	Against whom or what. Principals.	Sureties.	Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
					Fines, penalties, and forfeitures.									
1	Sept. 26, 1853	42 barrels and 18 half-barrels fish.			Smuggling		$242 14	$242 14	1					
1	Dec. 5, 1853	Schooner Emeline			Violation revenue laws		66 00	66 00	1					
1	June 17, 1853	Schooner Julia Smith & cargo.			do								1	Pending.
1	June 29, 1853	1,906 lbs. flour, 2,500 lbs. flour, 2,700 lbs. flour, 19 bags flour, 25 bags flour, 27 bags flour.			do		215 42	215 42	1					
					Miscellaneous.									
1	Sept. 26, 1853	Philo Beers and Benjamin Luce.			Replevin—timber								1	Do.
7				$40,587 25			523 56	925 31	3	1			3	

DISTRICT OF WISCONSIN.

					Miscellaneous.									
1	Dec. 8, 1853	Lemuel W. Weeks			In equity—to vacate patent								1	Pending.
1	Jan. 24, 1854	C. F. H. Goodhue, Wm. E. Wells, S. R. Merrill, L. H. Hoyt, John Slothower, Jos. Dessert, Hy. Cate, James Etheridge, and Orlando Curtis.		$1,040 00	Assumpsit—on promissory note for lumber.		$1,714 60		1					
1	Jan. 10, 1854	Benjamin G Stinson			Removing timber from United States land.								1	Do.

1	....do....	Henry Eaton			....do....								1	Do.
1	....do....	Joseph Knapp			....do....								1	Do.
1	....do....	Andrew Tainter			Indictment—timber trespass								1	Do.
1	....do....	William Wilson			....do....								1	Do.
1	....do....	William Carson			....do....								1	Do.
1	....do....	Elisha Brown			....do....								1	Do.
1	....do....	Daniel Bradley			....do....								1	Do.
1	....do....	Charles Belile			....do....								1	Do.
1	....do....	Oliver Gilbert			....do....								1	Do.
1	....do....	Levi Vance			....do....								1	Do.
1	....do....	Stacy Rogers			....do....								1	Do.
1	....do....	Moses Ryan			....do....						1			Dismissed by dist. attorney.
1	....do....	Jacob Wills			....do....						1		1	Pending.
1	....do....	Hiram S. Allen			....do....									Dismissed by dist. attorney.
1	....do....	Philo Stone			....do....								1	Pending.
1	....do....	Alexander Galloway			....do....						1			Dismissed by dist. attorney.
1	....do....	John E. Galloway			....do....						1			Do. do.
1	....do....	George Randall			....do....								1	Pending.
1	....do....	James Reed			....do....								1	Do.
1	....do....	Moses S. Gibson			....do....					1				Verdict for defendants.
1	....do....	Gideon Ashmore			....do....								1	Pending.
1	Febr'y term, 1854.	Benj. Bagnall vs. S. V. R. Ableman, marshal.			Action of trespass; suit for damages.								1	Defended by United States. Decided in favor of defendants, July term, 1854. Appeal taken to the Sup. Court.
25	....	....	....	1,640 00	....	....	1,714 60	....	1	1	4	..	19	
	Collected during the fiscal year ending June 30, 1854, on suits brought previous to July 1, 1853							$19,022 83						

DISTRICT OF NORTHERN CALIFORNIA.

					Fines, penalties, and forfeitures.									
1	Aug. 19, 1853	Ship Charlotte			False registry							1	..	Remitted by the President.
1	Oct. 1, 1853	Brig Arrow			Sec. 3, act 1819						1		..	Dismissed by dist. attorney.
1	Sept. —, 1853	Captain and mate British ship Lady Montague.			Violation of revenue laws								1	Pending.
					Custom-house bonds.									
178	During fiscal year.	Sundry persons			Duties on imports		$27,498 87		36	124	11	7		It is deemed unnecessary to encumber this report with the names of each of the parties to the 178 cases.
181	....	....	....	....	....	....	27,498 87	....	36	124	12	1	8	

No. 1—*Statement of suits under charge of the Solicitor of the Treasury*—Continued.

DISTRICT OF MINNESOTA

Number.	When commenced.	Against whom or what.		Amount sued for.	Capacity.	Date of judgment.	Amount of judgment.	Amount collected.	Decided for U. States.	Decided against U. S.	Suits dismissed.	Suits remitted.	Still pending.	General remarks.
		Principals.	Sureties.											
					Treasury transcripts.									
1	Mar. 28, 1853	Charles K. Smith	Isaiah Wing, T. Spooner, Jehiel Brooks, A. M. Mitchell, and D. F. Heaton.	$4,819 91	Secretary of Territory	June 24, 1858.	$4,807 60		1					Execution issued and levied on land; proceedings suspended to await result of suit in Ohio.
1	Oct. 25, 1853	Abr. M. Fridley	George Culver and Henry M. Rice.	58,677 48	Indian agent								1	Pending.
1	May 24, 1854	Henry L. Tilden		7,992 00	Marshal								1	Do.
					Miscellaneous.									
1	Sept. term, 1858.	Charles Cadwa			For selling liquor to Indians					1				
1	....do....	David Fribault			....do					1				Do.
1	Dec. term, 1858.	A. C. Riggs			....do								1	Do.
1	....do	A. C. Riggs			....do								1	Do.
1	....do	A. C. Riggs			....do								1	Do.
1	....do	James S. Lawrence			....do								1	Do.
1	....do	Alfred Holstein			....do								1	Do.
1	....do	Yellow Calf, Koo-moo, A-kaw-kaw, Little Chief, Shook-maw-waw, Kaw-au-waw-kaw-kaw, Winnebago Indians.			....do					1				Do.
1	May term, 1854.	Louis Roberts			....do								1	Do.
1	....do	F. Monti			....do								1	Do.
1	June term, 1854.	Henry Carron			....do								1	Do.
14				70,989 39			4,807 60		1	3			10	

DISTRICT OF WASHINGTON TERRITORY.

1	Dec. 29, 1853	Simpson R. Moses.....	Enoch Tucker, Samuel A. Williams, Francis A. Tucker.	$7,608 70	*Treasury transcript.* Collector.....							1	Pending.

No. 2.—SUMMARY OF

Districts.	Treasury transcripts.		Fines, penalties, and forfeitures.		Miscellaneous.	
	Number of cases.	Amount sued for.	Number of cases.	Amount sued for.	Number of cases.	Amount sued for.
Maine	1	$375 45	5	Not reported.	*4	Not reported.
New Hampshire			1	....do	7	....do ....
Massachusetts	8	85,155 51	6	....do		
Rhode Island			2	....do		
Vermont			10	....do	3	....do ....
Connecticut						
Northern New York	2	$1,027 43	15	....do		
Southern New York	1	6,600 00	90	....do	16	$40,000 00
New Jersey			1	....do		
Eastern Pennsylvania	1	24,047 65	8	....do		
Maryland			19	$100 00	4	150 00
District of Columbia	4	37,886 90			4	Not reported.
Eastern Virginia	2	18,918 56	3	Not reported.		
North Carolina						
South Carolina			1	....do		
Northern Florida	2	21,318 08			5	....do ....
Southern Florida			1			
Southern Alabama	1	8,407 79	3	....do		
Northern Alabama					4	....do ....
Middle Alabama					24	....do ....
Eastern Louisiana	2	30,013 61	7	....do	1	....do ....
Western Louisiana	2	41,691 45				
Texas	3	61,955 91	5	....do		
Southern Mississippi	1	462 35				
Arkansas	1	545 69			2	....do ....
Missouri	6	15,162 26	1	....do	21	....do ....
Eastern Tennessee	1	423 69	12	....do		
Middle Tennessee			5	....do	3	....do ....
Western Tennessee			3	....do	1	....do ....
Kentucky	2	4,995 26			5	3,026 66
Ohio	4	112,895 54	13	....do		
Indiana					3	Not reported.
Illinois	1	1,575 48				
Michigan	2	40,587 25	4	....do	1	....do ....
Wisconsin					25	1,640 00
California			3	....do	*178	Not reported.
Minnesota	3	70,989 39			11	....do ....
Washington	1	7,608 70				
Grand total	46	622,643 90	218	100 00	322	44,816 66

* Three of the four miscellaneous cases in Maine were brought to recover lands purchased by United States and reserved for light-house purposes. The 178 cases in California were brought on custom-house bonds.

No. 28.

OFFICE OF THE SOLICITOR OF THE TREASURY,
November 1, 1854.

SIR: I have the honor to transmit herewith, in pursuance of your direction, a statement showing the lands set off to the United States, or otherwise acquired in payment of debts, the sales which have been made of the same, and the portion remaining unsold and in charge of this office.

STATEMENT No. 1.

Total reported amount sued for.	Amount of judgments in favor of the United States.	Amount collected on suits brought during the fiscal year.	Amount collected on suits brought previous to fiscal year.	Decided for the United States.	Decided against the United States.	Number dismissed.	Number remitted.	Number pending.	Total number of cases brought.
$375 45	$2,195 88	$2,871 33	$118 92	4	.....	1	.....	5	10
.....	.....	.....	.....	.....	.....	.....	.....	8	8
85,156 51	4,724 01	4,724 01	3,024 49	4	1	.....	.....	4	9
.....	309 00	309 00	875 41	2	.....	.....	.....	.....	2
.....	2,381 20	2,381 20	2,290 28	10	.....	1	.....	2	13
.....	.....	.....	1,094 15	.....	.....	.....	.....	.....	.....
81,027 43	3,213 74	3,213 74	49 43	9	1	1	.....	6	17
46,600 00	24,198 94	24,198 94	180,945 30	24	.....	6	6	71	107
.....	.....	.....	.....	.....	.....	.....	.....	1	1
24,047 65	368 18	368 18	1,500 00	1	.....	1	.....	7	9
250 00	2,315 50	1,165 50	.....	11	1	1	.....	10	23
37,886 90	.....	.....	.....	.....	.....	.....	.....	8	8
18,918 56	4,231 74	16,192 29	414 96	2	.....	.....	.....	3	5
.....	.....	.....	1,559 54	.....	.....	.....	.....	.....	.....
.....	.....	.....	150 00	.....	.....	.....	.....	1	1
21,318 03	.....	.....	100 00	.....	.....	.....	.....	7	7
.....	.....	.....	.....	.....	.....	.....	.....	1	1
8,407 79	260 00	40 00	8,399 15	2	.....	.....	.....	2	4
.....	.....	.....	8 00	.....	.....	.....	.....	4	4
.....	218 75	208 95	.....	3	1	2	.....	18	24
30,013 61	2,238 74	28,278 72	26,099 31	3	.....	3	2	2	10
41,691 45	.....	.....	4,314 51	.....	.....	.....	.....	2	2
61,955 91	.....	25,239 55	8,715 36	1	.....	.....	.....	7	8
462 85	.....	462 85	.....	1	.....	.....	.....	.....	1
545 69	367 00	367 00	1,135 00	2	.....	.....	.....	1	3
15,162 26	105 64	5,647 94	24,815 19	2	.....	4	.....	22	28
423 69	.....	.....	656 41	.....	12	.....	.....	1	13
.....	183 85	156 85	156 15	7	.....	.....	.....	1	8
.....	.....	.....	.....	.....	.....	.....	.....	4	4
8,021 92	1,580 75	1,580 75	.....	4	.....	.....	.....	3	7
112,895 54	5,475 63	500 00	2,145 09	8	.....	2	.....	7	17
.....	.....	.....	.....	1	.....	1	.....	1	3
1,575 48	.....	.....	.....	.....	.....	.....	.....	1	1
40,587 25	523 56	925 81	.....	3	1	.....	.....	3	7
1,640 00	1,714 60	.....	19,022 83	1	1	4	.....	19	25
.....	27,498 87	.....	.....	36	124	12	1	8	181
70,989 39	4,807 60	.....	.....	1	3	.....	.....	10	14
7,608 70	.....	.....	.....	.....	.....	.....	.....	1	1
667,560 56	83,968 18	118,526 11	232,709 48	142	145	89	9	251	586
			118,526 11						
	Total collections.....		351,235 59						

It will be seen that the statement embraces a large portion of lands acquired long previous to the establishment of this office, respecting which no regular reports were made to the officer then in charge of the lands, or, if made, appear never to have come on the files of this office. I directed it to be made as full and perfect as the files and records would allow, and believe it to be substantially correct.

With great respect, your most obedient servant,

F. B. STREETER, *Solicitor.*

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

Register of lands purchased by agents of the United States, or set off by

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
1807.....	Nath. F. Fosdick..	Default as collector	$30,753 66	2½ acres.....
Aug. 7, 1811	John Deering.....	Duty bond.....	.....	¼ acre.....
1803.....	Waterman Thomas	Debts due from collector.	*4,000 00	5 or 6 acres.....
1821.....	Thomas Leonax ...	Duty bond.....	.....	1 acre and a house....
Feb. 27, 1830	Jonathan Bartlett..	Debt due from bank	Am'ts not stated.	Lot and 2 houses.....
				30 rods and building....
				25 rods and building....
				Store and lot.....
1829.....	Waterman Thomas	Debt due from collector.	*4,000 00	300 acres.....
Oct. —, 1830	L. & J. Hondelette.	.....	.....	200 acres.....
1831.....	Joseph F. Wingate.	Collector of customs	15,245 86	Lot and house, Washington street.
				Lot and store, near wharf
1831.....	Peter H. Greene...	.....	.....	¼ acre lot.....
Mar. —, 1823	Henry Warren....	Collector of customs	21,927 17	Senasey lot and half ministerial lot, 170 acres.
				Otis's great lot.....
				¼ of Warren's great 373 acres.
				Lot east of Potee's pond
				¼ of lots Nos. 91, 92, 111, 153, 160, 207, 209, 235, 180, 269, 273, 233.
Sept. 29, 1834	Bath Bank.....	Judgment.....	35,769 65	1 lot on Centre and Front streets.
				1 lot on High street....
				1 lot on Water street...
				1 lot near South meeting-house.
				1 lot on Washington and Vine streets.
				1 lot on Water and Vine streets.
Oct. 29, 1830	George Theobold..	.....	.....	1.10 of homestead of P. Theobold, dec'd.
1813.....	Joseph Cutts.....	.....	.....	¼ ministerial lot.....
				House, wharf, &c., in Kittery.

*Penalty.

extent under the laws of the States, in payment of debts due the United States.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Maine.				
Portland, Me	$270 00	City of Portland	$150 00	
Westbrook, Me	300 00	David Winslow	87 90	
Waldoboro, Me	Unknown	Charles Thompson	1,000 00	
Palermo, Me	850 00	William Crosby and others.	195 00	
Eastport, Me	3,300 00			Attached to Fort Sullivan; reserved from sale.
do	500 00	John Sherlock	365 00	
do	214 71	Isaac Gleason	151 00	
do	1,800 00			Occupied for custom-house, and reserved from sale by order of the president.
Waldoboro, Me		Philip Keizer	225 49	98 acres.
		Wm. Fisk	377 71	97 acres.
		P. Keizer and F. Overlock.	258 77	102 acres.
Dresden, Me	2,050 00	Joseph Levitt	250 00	
Bath, Me	4,216 00	Wm. Patton	2,285 00	
do		Daniel C. Magoun	835 00	
do		Peter H. Greene	1,907 39	
Winston, Me	800 00	D. & R. Williams	3,312 00	
do	2,377 00	do		
do	1,700 00	do		
do	750 00	do		
do	2,906 00	Seth Copeland and others.	2,100 00	
Bath, Me	3,500 00			Reserved for custom-house.
do	500 00	Joseph H. Greene	333 33	
do	1,350 00	Jeremiah Robinson	900 00	
do	650 00	J. & J. H. McLellan	165 00	
do	2,300 00	J. McLellan & Deering	1,175 00	
do	2,625 00			
Dresden, Me	Not stated	T. Stillman	20 00	
do	Not stated	T. Stillman	20 00	
York county, Me	Not stated	Sarah Cutts	730 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
1810	Jeremiah Clark	Collector	$31,552 27	13 acres, house and barn
				Store and lot in York...
1817	Alex. McIntyre	Collector of customs	64,987 34	Dwelling-house in York.
				4 small lots, 30 acres, in York.
1821	Foxwell Staples			47 acres in Saco
	Joseph Deshon			54 acres in Saco
Aug. 22, 1825	Oakes A. Ruggles			40 acres on east side of Machias river.
				½ of a lot on road from East to West Machias
	James C. Churchill, Caleb S. Carter & Noah Hinckley.			⅜ of store and share No. 28, Long wharf.
				½ of store and share No. 22, Long wharf.
April 15, 1830	Joseph Thaxter			4 lots of land
				351 acres of land
				318 acres of land
				63 acres of land
				1 lot of land
1821	John Cooper	Surety for collector.		312½ acres of land
1821	John Cooper	Surety for collector.		200 acres, plantation No. 12.
				600 acres, plantation No. 13.
				402 acres, plant'n No. 14.
1821	L. F. Delisdernier	Collector of customs	7,175 86	Several lots, Eastport...
Nov. 12, 1847	William King		6,000 00	½ of lot, Front-st. wharf, &c.
	William King and P. Greene.		5,508 99	½ of lot, Front-st. wharf, &c.
Mar. —, 1830	Ed. Roberts and J. Cutter.			1 lot and house
1833	Jacob Cutter			1 lot of land, (¼ of 59 acres and 47 rods.)
Feb. 1, 1817	Thaddeus Tuttle		1,947 95	Lots Nos. 221 and 222
			1,991 21	Lots Nos. 36, 37, 38, 59, 58, 60, and part of 67. Lot No. 27, south half of lot No. 28; ⅛ of lot No. 29. Lots Nos. 39, 69, and 70. Lots Nos. 46 and 16.

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
York county, Me.....	$2,933 32	Solomon Brook..	$800 00	
.....do.....	1,933 00	.....do.....		
.....do.....	6,000 00	Edward A. Emerson and others.	948 70	
.....do.....	1,454 00	Edw. A. Emerson		
.....do.....	464 56	Daniel Granger..	253 00	
.....do.....	448 58	.....do.....		
Machias, Me.....	.....	Isaac Amos.....	60 00	
.....do.....	.....	John Dickenson....	15 00	
Portland, Me.....	.....	Wm. Goodenow....	800 00	
.....do.....	.....	Nathaniel Warren..	475 00	
.....do.....	.....	James Todd.....	55 00	
Waldo county, Me.....	.....	.....do.....		
.....do.....	.....	.....do.....		
.....do.....	.....	.....do.....		
Portland, Me.....	.....	David Wescott.....	60 00	
Machias, Me.....	1,420 11	John Cooper.....	820 00	
		Simeon Gatchell...	38 00	
		Daniel Longfellow..	69 00	
.....	250 00	R. K. Porter	178 30	
.....	750 00	.....do		
.....	502 00	.....do		
Hancock county, Me....	8,824 00	F. L. and O. Burral.	255 00	
Bath, Me	.....	W. V. and O. Moses.	2,500 00	
.....do.....	.....	T. Stillman.....	25 00	
New Hampshire.				
Portsmouth, N. H.....	3,800 00	Chas. W. Cutter...	2,015 00	
		Edmund Q. Sheafe.	81 00	
.....do.....	950 52	Daniel H. Treadwell	675 00	
Vermont.				
Burlington, Vt.....	800 00	H. L. Mullikin.....	1,300 00	Lots Nos. 221, 222, 178, 179, and 180, sold to Mullikin.
.....do.....	1,685 00	Thaddeus Tuttle...	1,215 00	Lots Nos. 39, (except 1 acre on the north-east corner,) 69, (5 acres,) 47, (23 acres,) 36, (5 acres,) 38, 37, 58, 59, 60, 46, (28 acres,) sold to Tuttle.

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt	Amount of debt or judgment under which it was acquired	Tracts or lots of land.
Feb. 1, 1817	Thaddeus Tuttle ...	.....	$3,406 00	7 acres of lot No. 47....
			361 57	East half of lots Nos. 178, 179, 180, 198, 199, and 39.
July 9, 1818	Adolph D. Lattin ..	.....	.....	103 acres of land, part of Warriors' right.
Oct. 1, 1819	Jonathan Hagan ...	.....	.....	1 lot and store .....
Sept. 10, 1819	J. Hagan and W. Hagan.	.....	.....	½ of farm-house, Otter creek.
July 24, 1822	Moses Shelden, J. Morton, and J. S. Larabee.	.....	5,109 70	½ acre and house .....
				50 acres woodland.....
				65½ acres of land .....
				37½ acres of land .....
Sept. 29, 1825	Thomas Webster ..	.....	.....	Part of lot No. 5.....
Nov. 15, 1823	Truman Chittenden and Edward Washburn.	.....	.....	$35\frac{31}{100}$ acres of land on Onion river; 40 acres of land on Onion river; ½ of $273\frac{36}{100}$ acres, with house, &c.
July 21, 1813	S. Pearl, W. C. Harrington, and D. Hulbert.	.....	.....	Lot No. 101 .....
July 16, 1816	Nathan B. Haswell.	.....	.....	½ of the undivided land in the town of—
Aug. 20, 1831	Jonathan M. Blaisdell.	.....	.....	8 acres and 70 rods of land near—
1829	Ebenezer Dorr	Custom-house bonds	.....	91 acres, houses, &c....
1817	Abner Wood	.....	.....	2 lots and 1 house.....
Sept. 6, 1811	Elbridge Gerry	.....	.....	5 lots of land .....
	The Commonwealth Bank, Chas. Hood, and Hall J. How.	.....	.....	Lot No. 1, 10,337 sq. ft.
				2, 9,712 sq. ft.
				3, 9,438 sq. ft.
				4, 20,056 sq. ft.

United States—Continued.

ere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
on, Vt.....	$3,420 00	Roger Enos	$2,640 00	64 acres of land, being part of the north portion of 5 acre lot No. 28; 5 acre lots Nos. 70, 27, 28, (south half,) 39, except 3 rods in the north end of said lots, sold to Enos.
o.....	1,146 84	Sandford Gadcomb .	365 00	
n, Vt.....	1,546 31	George Cleveland ..	258 00	
ury, Vt	950 00	Philip Hunt	330 00	
o.....	3,018 08	Jonathan Hagan ...	1,000 00	
o.....	1,100 00	H. Holling	400 00	
o.....	700 00	George C. Lomis ..	190 00	
y, Vt	950 00	S. H. Holley	300 00	
o.....	503 00	..... do	175 00	
n, Vt.....	490 02	Luther S. Dutcher.	101 00	
n, Vt	3,763 58	Truman Chittenden.	1,500 00	
on, Vt.....	125 00	E. T. Englesby	245 00	
o.....	.....	Seth L. Cole	100 00	
ns, Vt	700 00	Romeo H. Hoyt....	150 00	
ssachusetts.				
r, Mass	23,374 56	Samuel A. Dorr....	2,200 00	
		Stedman Williams..	300 37	
		J. D. W. Williams.	589 16	
		Stephen Badlum ...	79 78	
		Chas. McIntire	3,196 52	
		Daniel Teachall....	820 00	
rport, Mass.....	3,392 36	Bank of Newburyport.	2,000 00	
ge, Mass.....	8,099 74	Charles Lowell.		
oston, Mass	.....	.....	.....	Reserved by order of the President of the United States.
)	.....	.....	.....	Do.
)	.....	.....	.....	Do.
)	.....	Otis Daniell	2,416 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	The Commonwealth Bank, Chas. Hood, and Hall J. How.	.....	.....	Lot No. 5, 22,000 sq. ft. 6, 21,966 sq. ft. 7, 10,800 sq. ft. 8, 6,750 sq. ft. 9, 10,800 sq. ft. 10, 6,750 sq. ft. 11, 10,800 sq. ft. 13, 11,450 sq. ft. 14, 7,075 sq. ft. 15, 7,018 sq. ft. 16, 6,940 sq. ft. 17, 6,750 sq. ft. 18, 6,750 sq. ft. 19, 6,750 sq. ft. 20, 6,750 sq. ft. 21, 6,750 sq. ft. 22, 6,750 sq. ft. 23, 6,750 sq. ft. 24, 6,750 sq. ft. 25, 6,750 sq. ft. 26, 6,750 sq. ft. 27, 6,750 sq. ft. 28, 6,750 sq. ft. 29, 6,882 sq. ft. 30, 6,796 sq. ft. 31, 6,737 sq ft. 32, 6,638 sq. ft. 33, 6,750 sq. ft. 34, 6,750 sq. ft. 35, 6,750 sq. ft. 36, 6,750 sq. ft. 37, 6,750 sq. ft. 38, 6,750 sq. ft. 39, 6,750 sq. ft. 41, 6,750 sq. ft. 42, 6,580 sq. ft. 44, 7,500 sq. ft. 45, 7,500 sq. ft. 46, 7,500 sq. ft. 47, 7,500 sq. ft. 48, 7,500 sq. ft. 49, 5,286 sq. ft. 50, 5,234 sq. ft. 51, 6,250 sq. ft. 52, 6,250 sq. ft. 53, 6,250 sq. ft. 54, 6,250 sq. ft. 56, 6,250 sq. ft. 57, 6,250 sq. ft. 58, 6,250 sq. ft. 59, 6,250 sq. ft. 60, 6,250 sq. ft.

: *United States*—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Boston, Mass.		Otis Daniell	$2,655 00	The lands in South Boston acquired by the United States in these cases were, by the order of the Solicitor of the Treasury, divided into lots and blocks, numbered from 1 to 218, and maps and plats showing the locality and size of each were executed, and sales made according thereto.
do		do	2,655 00	
do		Fred. Nickerson	1,308 00	
do		Otis Daniell	686 00	
do		J. Bowditch	1,208 00	
do		Otis Daniell	612 00	
do		Henry J. Bowditch	1,208 00	
do		do	1,308 00	
do		Otis Daniell	645 00	
do		do	642 00	
do		Fred. Nickerson	885 00	
do		Otis Daniell	546 00	
do		Fred. Nickerson	992 00	
do		Otis Daniell	546 00	
do		do	491 00	
do		do	546 00	
do		do	546 00	
do		do	271 00	
do		do	272 00	
do		Franklin Haven	270 00	
do		do	270 00	
do		do	270 00	
do		do	270 00	
do		Fred. Nickerson	790 00	
do		Henry C. Hutchins	404 22	
do		Otis Daniell	341 00	
do		Cranston Howe	830 00	
do		Otis Daniell	342 00	
do		Cranston Howe	844 00	
do		Otis Daniell	406 00	
do		Cranston Howe	844 00	
do		Otis Daniell	551 00	
do		John Holton	1,215 00	
do		do	2,500 00	
do		George Gibson	1,014 00	
do		do	988 00	
do		John Holton	1,200 00	
do		Francis Alger	2,300 00	
do		J. W. Treadwell	606 00	
do		Cranston Howe	940 00	
do		Henry D. Cushing	630 00	
do		Newton Talbot	701 00	
do		Henry D. Cushing	630 00	
do		Newton Talbot	832 00	
do		J. W. Treadwell	511 00	
do		Newton Talbot	853 00	
do		J. W. Treadwell	511 00	
do		do	511 00	
do		Cranston Howe	783 00	
do		J. W. Treadwell	511 00	
do		Cranston Howe	783 00	
do		J. W. Treadwell	511 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	The Commonwealth Bank, Chas. Hood and Hall J. Hood.	.....	.....	Lot No. 61, 12,500 sq. ft 62, 12,500 sq. ft. 63, 7,500 sq. ft. 64, 7,500 sq. ft. 65, 7,500 sq. ft. 66, 7,500 sq. ft. 68, 7,500 sq. ft. 69, 6,375 sq. ft. 70, 6,375 sq. ft. 71, 6,375 sq. ft. 72, 6,375 sq. ft. 73, 5,375 sq. ft. 74, 6,375 sq. ft. 75, 6,375 sq. ft. 76, 6,375 sq. ft. 77, 6,562 sq ft. 79, 5,162 sq. ft. 80, 5,109 sq. ft. 81, 6,250 sq. ft. 82, 6,250 sq. ft. 83, 6,250 sq. ft. 84, 6,250 sq. ft. 85, 6,250 sq. ft. 87, 6,250 sq. ft. 88, 6,250 sq. ft. 89, 6,250 sq. ft. 90, 6,250 sq. ft. 91, 6,250 sq. ft. 92, 6,250 sq. ft. 93, 6,250 sq. ft. 94, 6.250 sq. ft 95, 6,375 sq. ft. 96, 6,375 sq. ft. 97, 6,375 sq. ft. 98, 6,375 sq. ft. 99, 6,375 sq. ft. 100, 6,375 sq. ft. 101, 6,375 sq. ft. 102, 6,375 sq. ft. 104, 6,375 sq. ft. 105, 6,375 sq. ft. 106, 6,375 sq. ft. 107, 6,375 sq. ft 108, 6,375 sq. ft. 109, 6,250 sq. ft. 110, 6,250 sq. ft. 111, 6,250 sq. ft. 112, 6,250 sq. ft. 113, 6,250 sq. ft. 114, 6,250 sq. ft.

United States—Continued.

e situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
ton, Mass....	.....	Fred. Nickerson. ..	$3,140 00	
.....	.....	Chas. J. F. Allen...	1,130 00	
.....	.....	John Holton.....	1,200 00	
.....	.....	Samuel Blake.....	600 00	
.....	.....	Caleb Reed.....	500 00	
.....	.....	John W. Shaw.....	510 00	
.....	.....	Franklin Haven ...	450 00	
.....	.....	J. W. Treadwell...	386 00	
.....	.....	Franklin Haven ...	382 50	
.....	.....	J. W. Treadwell...	382 50	
.....	.....	Franklin Haven ...	382 50	
.....	.....	C. J. F. Allen.	400 00	
.....	.....	Franklin Haven ...	382 50	
.....	.....	Henry D. Cushing..	455 00	
.....	.....	John W. Treadwell.	385 00	
.....	.....	Henry D. Cushing..	530 00	
.....	.....	John W. Treadwell.	416 00	
.....	.....	.....do.....	361 00	
.....	.....	.....do.....	512 00	
.....	.....	.....do.....	451 00	
.....	.....	.....do.....	512 00	
.....	.....	.....do.....	451 00	
.....	.....	.....do.....	512 00	
.....	.....	.....do.....	512 00	
.....	.....	.....do.....	451 00	
.....	.....	.....do.....	512 00	
.....	.....	.....do.....	451 00	
.....	.....	.....do.....	512 00	
.....	.....	.....do.....	451 00	
.....	.....	.....do.....	526 00	
.....	.....	.....do.....	512 00	
.....	.....	John P. Monks.....	705 10	
.....	.....	Newton Talbot.....	640 00	
.....	.....	Cranston Howe	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 06	
.....	.....	.....do.....	638 00	
.....	.....	.....do.....	638 00	
.....	.....	John P. Monks	637 50	
.....	.....	Cranston Howe	625 00	
.....	.....	John P. Monks	637 50	
.....	.....	Chester Daniell	628 00	
.....	.....	John P. Monks	2,197 00	
.....	.....	George Gibson.....	755 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	The Commonwealth Bank, Chas. Hood and Hall J. How.	.....	.....	Lot No. 115, 12,750 sq. ft.
				116, 12,750 sq. ft.
				117, 6,375 sq. ft.
				118, 6,375 sq. ft.
				119, 6,375 sq. ft.
				120, 6,375 sq. ft.
				121, 6,562 sq. ft.
				122, 6,562 sq. ft.
				123, 5,036½ s. ft.
				124, 4,984 sq. ft.
				125, 6,250 sq. ft.
				126, 6,250 sq. ft.
				127, 6,250 sq. ft.
				128, 6,250 sq. ft.
				129, 6,250 sq. ft.
				131, 6,250 sq. ft.
				132, 6,250 sq. ft.
				133, 6,250 sq. ft.
				134, 6,250 sq. ft.
				135, 6,250 sq. ft.
				136, 6,250 sq. ft
				137, 6,250 sq. ft.
				138, 6,250 sq. ft.
				139, 6,375 sq. ft.
				140, 6,365 sq. ft.
				141, 6,375 sq. ft.
				142, 6,375 sq. ft.
				143, 6,375 sq. ft.
				144, 6,375 sq. ft.
				145, 6,375 sq. ft.
				146, 6,375 sq. ft.
				147, 6,375 sq. ft.
				149, 6,375 sq. ft.
				150, 6,375 sq. ft.
				151, 6,375 sq. ft.
				152, 6,375 sq. ft.
				153, 6,250 sq. ft.
				154, 6,250 sq. ft.
				155, 6,250 sq. ft.
				156, 6,250 sq. ft.
				157, 6,250 sq. ft.
				158, 6,250 sq. ft.
				159, 11,939 sq. ft.
				160, 13,060 sq. ft.
				161, 14,030 sq. ft.
				162, 14,878¾ s. ft.
				163, 6,250 sq. ft.
				164, 6,250 sq. ft.
				165, 6,250 sq. ft.
				166, 6,250 sq. ft.

nited States—Continued.

situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
ton, Mass.				Reserved by order of the President of the United States.
				Do.
				Do.
				Do.
				Do.
				Do.
				Do.
				Do.
		John W. Treadwell.	$255 00	
		do	252 00	
		do	315 00	
		do	316 00	
		do	340 00	
		do	316 00	
		do	315 00	
		do	316 00	
		do	316 00	
		do	316 00	
		do	316 00	
		do	316 00	
		do	316 00	
		Alonzo Emery	465 00	
		John W. Treadwell.	378 00	
		John P. Monks	500 00	
		Chester Daniell	506 00	
		John P. Monks	500 00	
		do	400 00	
		do	500 00	
		do	400 00	
		do	500 00	
		do	400 00	
		do	500 00	
		do	500 00	
		do	400 00	
		do	500 00	
		do	400 00	
		do	500 00	
		do	400 00	
		do	500 00	
		do	400 00	
		do	500 00	
		Chester Daniells	443 00	
		Frederick Nickerson	1,050 00	
		Chester Daniells	526 00	
		Franklin Haven	420 90	
		John P. Monks	1,400 00	
		Chester Daniells	266 00	
		do	190 00	
		do	266 00	
		do	191 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	The Commonwealth Bank, Chas. Hood and Hall J. Hood.	.....	.....	Lot No. 167, 6,250 sq. ft. 168, 6,250 sq. ft. 169, 6,250 sq. ft. 170, 6,250 sq. ft. 172, 6,250 sq. ft. 173, 6,250 sq. ft 174, 6,250 sq. ft. 175, 6,250 sq. ft. 176, 6,250 sq. ft. 178, 6,250 sq. ft. 179, 6,250 sq. ft. 180, 6,250 sq. ft 181, 6,250 sq. ft. 182, 6,250 sq. ft. 183, 7,712 sq. ft. 185, 7,136 sq. ft 186, 6,250 sq. ft. 187, 6,691 sq. ft. 188, 11,662 sq. ft. 189, 10,775 sq. ft. 190, 11,599 sq. ft. 191, 10,372 sq. ft. 193, 5,549½ sq. ft. 194, 5,398½ sq. ft. 195, 5,625 sq. ft. 196, 5,625 sq. ft. 197, 5,625 sq. ft. 198, 5,625 sq. ft. 199, 3,700½ s. ft. 200, 3,610½ s. ft. 201, 5,407 sq. ft. 202, 6,000 sq. ft. 203, 6,250 sq. ft. 205, 7,000 sq. ft 206, 8,000 sq. ft. 207, 8,000 sq. ft. 208, 11,220 sq. ft. 209, 14,688 sq. ft. 210, 4,250 sq. ft. 211, 8,004 sq. ft. 212, 4,412 sq. ft. 213, 4,250 sq. ft. 214, 4,250 sq. ft. 215, 4,362 sq. ft. 216, 4,250 sq. ft. 218, 4,329 sq. ft
Dec. 10, 1811	S. S. Goodwin, G. Burroughs, and S. Hale.	.....	.....	½ and ⅜ of land and house
June 11, 1812	S. S. Goodwin, L. Lucas, and J. Thomas.	.....	.....	⅖ of the land included in the above.

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
South Boston, Mass.	.....	Chester Daniells...	$316 00	
....do....	.....	.....do.....	266 00	
....do....	.....	Benjamin Adams...	630 00	
....do....	.....	Albert A. Bent.....	512 50	
....do....	.....	John W. Treadwell.	378 00	
....do....	.....	Thos. J. Dunbar....	280 00	
....do....	.....	C. J. F. Allen.....	220 00	
....do....	.....	John W. Treadwell.	266 00	
....do....	.....	George W. Shaw...	220 00	
....do....	.....	John W. Treadwell.	190 00	
....do....	.....	.....do.....	316 00	
....do....	.....	.....do.....	190 00	
....do....	.....	.....do.....	316 00	
....do....	.....	Samuel Blake.....	250 00	
....do....	.....	Benj. D. Baxter....	1,550 00	
....do....	.....	Cranston Howe....	1,430 00	
....do....	.....	.....do.....	1,252 00	
....do....	.....	.....do.....	1,340 00	
....do....	.....	Franklin Haven....	1,049 50	
....do....	.....	.....do.....	969 75	
....do....	.....	Samuel Leids.....	2,220 00	
....do....	.....	Wm. A. Wright....	2,170 00	
....do....	.....	Cranston Howe....	649 00	
....do....	.....	Wm. A. Wright....	1,375 00	
....do....	.....	Daniel L. Bradford.	988 00	
....do....	.....	Robert Farley.....	566 00	
....do....	.....	Cranston Howe....	957 00	
....do....	.....	Daniel L. Bradford.	2,150 00	
....do....	.....	John Holton.....	693 84	
....do....	.....	.....do.....	676 97	
....do....	.....	Robert Farley.....	684 00	
....do....	.....	Chas. F. Allen.....	1,215 00	
....do....	.....	Cranston Howe....	1,063 00	
....do....	.....	Patrick Riley.....	2,249 00	
....do....	.....	Franklin Haven....	2,240 00	
....do....	.....	Robert Farley.....	1,615 00	
....do....	.....	The city of Boston..	2,805 00	
....do....	.....	Franklin Haven....	2,056 32	
....do....	.....	Benj. James.....	1,098 00	
....do....	.....	Frederick Nickerson	1,720 00	
....do....	.....	Franklin Haven....	485 32	
....do....	.....	Robert Farley.....	712 00	
....do....	.....	.....do.....	712 00	
....do....	.....	F. Stover.....	825 00	
....do....	.....	Robert Farley	876 00	
....do....	.....	.....do.....	876 00	
Boston, Mass.....	.411 51	Dan'l H. Jackson.	900 00	
....do....	1,020 18			

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 12, 1823	Richard Bowne....	.....	.....	5 lots of land.....
Sept. 13, 1817	Benjamin Hitchborn	.....	.....	4 acres 35 rods.....
1819	E. Hotchiss, J. Harrison, & W. Lines.	Custom-house bonds	.....	1 lot 34 by 94 feet.....
Feb. 28, 1817	S. A. Treat, W. Durand, and Samuel B. Gunn.	.....	$2,148 56	20 acres 14 rods, 13 acres and 3 rods; 4¼ acres 22 rods.
			2,117 94	8¼ acres 11⅝ rods; 7½ acres 31½ rods; 11 acres 13 rods; 5 acres.
April 28, 1818	Robert Bowne.....	.....	22,752 83	Barrel's lot on Commerce street.
				Lot on Old Creek.....
				Slaughter street lot.....
				Cadwell lot.....
				South lot.....
				Distillery lot.....
				Malt-house lot.....
				½ of a lot on Commerce and Ferry streets.
				Horsford lot.....
				Goodrich lot.....
May 30, 1820	John Caldwell.....	.....	1,380 00	1 lot on Front street....
				1 lot on Asylum street..
Dec. 13, 1822	John N. Still and Wm. Noyes.	.....	7,274 96	33 acres of land, and
			3,359 74	4 houses.....
1825	M. T. Woolsey....	Captain in navy....	14,935 17	10 acre lot.....
				2 islands.....
Nov. 4, 1830	Peter Townshend...	Ordnance contract..	.....	16 acres, forge, &c.....
Aug. 7, 1821	Hugh K. Toler.....	Duty bonds.....	.....	3 lots of land, being 31 and 30, Stewart street

e United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
table, Mass.....	$705 23	7 different persons whose names are not reported.	$550 00	
ıester, Mass.....	6,833 46	John Codman.....	1,307 81	
Connecticut.				
Haven, Conn.....	2,100 00	Henry Towbridge...	805 00	
rd, Conn.....	2,249 67	All these lands in Milford were sold by Andrew Hull,		
.do.....	2,212 20	marshal, in 1824, to Johnson & Tomlinson, for.....	1,400 00	
ford, Conn.....	11,575 00	William Imlay.....	.....	(No consideration mentioned in the deed: August 23, 1831.)
.do.....	550 00	Nathan Alleyn.....	126 00	
.do.....	500 00	Thos. D. Gordon...	625 52	
.do.....	3,380 00	Eliphalet Averill. }	410 20	
.do.....	711 00	Freem'n Kilbourn }		
.do.....	757 00	Nathan Morgan....	548 44	
.do.....	1,227 00	Dennison Morgan...	256 25	
.do.....	800 00	Nathan Patten.....	274 00	
ıersfield, Conn.....	1,800 00	Daniel Dunbar.....	625 00	
.do.....	1,000 00	Esther Goodrich...	300 00	
ford, Conn.....	500 00	James Gordon.....	500 00	These lands were conveyed by the defendant to Hez. Huntington, in trust for the U. S., and by him sold to Gordon & Ramsey.
.do.....	880 00	Jonathan Ramsey..	1 00	
e, Conn.....	10,975 82	.....	.....	The U. S. failed in an action of ejectment to recover possession of the lands, on the ground that Noyes was not the owner at the time of the levy.
New York.				
ett's Harbor, N. Y..				
Ontario, N. Y.....	.....	Sold by N. L. Benton, U. S. A.	250 00	
burg, N. Y.....	.....	John A. Tompkins..	2,650 00	
York, N. Y.....	.....	Thos. J. Powers....	600 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
June 14, 1839	Samuel Swartwout..	Collector of customs, &c.	.....	Lot, 17th ward, 37½ by 188 feet.
				Lot No. 777, 12th ward
				778, 12th ward
				779, 12th ward
				823, 12th ward
				825, 12th ward
				827, 12th ward
				1196, 12th ward
				1197, 12th ward
				1199, 12th ward
				1200, 12th ward
				1203, 12th ward
				1205, 12th ward
				1206, 12th ward
				1127, 12th ward
				1129, 12th ward
				1131, 12th ward
				1154, 12th ward
				1156, 12th ward
				1157, 12th ward
				109, 1st ward
				17, 1st ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				776, 12th ward
				780, 12th ward
				824, 12th ward
				826, 12th ward
				1198, 12th ward
				1201, 12th ward
				1202, 12th ward
				1204, 12th ward
				1128, 12th ward
				1130, 12th ward
				1132, 12th ward
				1155, 12th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				—, 17th ward
				Lot from River street to Hudson river, 50 feet front and rear.
				Lot fronting as above, 50 feet.

United States—Continued.

ere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
rk, N. Y.		Wm. W. Corcoran.	$30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		George W. Niles	525 00	
o		Wm. W. Corcoran.	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
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o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
o		do	30 00	
Y.		Thomas B. Carroll.	705 00	
o		do	605 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Charles F. Codwise			Lot on Pulton street.. Lot on Fulton street.. Lot on Fulton street..
June 10, 1843	John Evans	Surety of W. H. Thorn, on custom-house bonds.		Lot on Tenth street, between avenues B & C.
	Silas E. Burrows	Custom-house bonds		Lot and house, corner of Bleecker & Lawrence streets. Lot, store, and wharf, on River street; lot and wood-house.
	John Evans	Surety, &c		Lot No. 171 Tenth street
Mar. 17, 1830	Robert Arnold	Collector of customs	$89,157 54	1 acre of land 2.48 acres of land 9 6-10 acres of land House and lot 145 acres of land
Jan. 5, 1833	Jonah Thompson			67 acres 12 perches of land. 265 acres 42 perches of land.
June 20, 1839	Samuel Swartwout.	Collector of customs		Tract of land of 333 acres 6 acres, 3 roods, 36 perches of land. 7.3 acres on Palisade avenue. 70-100 of an acre on Palisade avenue. 410 acres "Swartwout's meadows." 19 acres water lot. Lot No. 1, 30 feet front and rear. Lot No. 2, 30 feet front and rear. Lot No. 3, 30 feet front and rear. Lot No. 4, 30 feet front and rear. Lot No. 5, 30 feet front and rear. Lot No 6, 30 feet front and rear. Lot No. 7, 30 feet front and rear. Lot No. 8, 30 feet front and rear

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Brooklyn, N. Y.		Wm. B. Randolph.	$2,130 50	
New York, N. Y.		E. De La Montagne	4,650 00	
.....do.....		Silas E. Burrows...	100 00	
Troy, N. Y.		Thomas B. Carroll.	1,310 00	
New York, N. Y.		E. De La Montagne	4,650 00	
New Jersey.				
Perth Amboy, N. J.		J. H. Low	188 40	
.....do.....		Merit Martin.....	107 00	
Woodbridge, N. J.	$230 00	J. H. Low	200 00	
Perth Amboy, N. J.	915 00	Ncs. La Forge.....	300 00	
Piscataway, N. J.	2,030 00	P. V. Pool & J. H. Low.	2,030 00	
Salem, N. J.		Enos R. Reeves and others.	580 00	
.....do.....		Wm. Langley.....	400 00	
Bergen county, N. J.		W. W. Corcoran...	100 00	
.....do.....		John J. Benson....	2,500 00	
Bergen, N. J.		W. W. Corcoran..	50 00	
.....do.....		.....do.....	100 00	
Lodi, N. J.		.....do.....	100 00	
Wehawken, N. J.		.....do.....	100 00	
Newark, N. J.		.....do.....	10 00	
.....do.....		.....do.....	10 00	
.....do.....		.....do.....	10 00	
.....do.....		.....do.....	10 00	
.....do.....		.....do.....	10 00	
.....do.....		.....do.....	10 00	
.....do.....		.....do.....	10 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
June 20, 1839	Samuel Swartwout.	Collector of customs	.....	Lot No. 9, 30 feet front and rear. Lot No. 10, 30 feet front and rear. Lot No. 11, 30 feet front and rear. Lot No. 12, 30 feet front and rear. Lot No. 13, 30 feet front and rear. Lot No. 14, 30 feet front and rear. Lot No. 15, 30 feet front and rear. Lot No. 16, 30 feet front and rear. Lot No. 17, 30 feet front and rear. Lot No. 18, 30 feet front and rear. Lot No. 21, 30 feet front and rear. Lot No. 22, 30 feet front and rear. Lot No. 23, 30 feet front and rear. Lot No. 37, 30 feet front and rear. Lot No. 38, 30 feet front and rear. Lot No. 39, 30 feet front and rear. Lot No. 40, 30 feet front and rear. Lot No. 41, 30 feet front and rear. Lot No. 42, 30 feet front and rear. Lot No. 56, 30 feet front and rear. Lot No. 57, 30 feet front and rear. Lot No. 58, 30 feet front and rear. Lot No. 50, 30 feet front and rear. Lot No. 60, 30 feet front and rear. Lot No. 61, 30 feet front and rear. Lot No. 62, 30 feet front and rear.

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Newark, N. J.		W. W. Corcoran	$10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
June 20, 1839	Samuel Swartwout.	Collector of customs	.....	Lot No. 63, 30 feet front and rear.
				Lot No. 64, 30 feet front and rear.
				Lot No. 65, 30 feet front and rear.
				Lot No. 66, 30 feet front and rear.
				Lot No. 67, 30 feet front and rear.
				Lot No. 68, 30 feet front and rear.
Feb. 20, 1833	William Foster....	.....	.....	Tract of land containing 12 acres.
Aug. 23, 1833	Felix Pettier.....	.....	.....	Kite Mill farm, 30 acres.
Dec. 5, 1833	Pierre Flandin.....	.....	.....	Lots Nos. 235 and 287..
	William L. Young.	Duty bond	.....	Lot and house .....
Mar. 22, 1824	Union Bank of Penn.	.....	.....	Lot and house, corner of Middle alley and Elbow street .....
April 5, 1824	.....do.....	.....	.....	1 lot and building.....
				1 lot, ½ acre.....
	Benj. F. Johnson..	.....	.....	Block No. 3.....
	Charles Higgins....	.....	.....	Lot No. —.....
	Benj. T. Johnson ..	.....	.....	Lot No. 9.....
				Lots No. 52, 54, 56, and 58.
	Thomas B. Hall...	Collector of internal duties.	$12,946 76	520 acres of land.....
Dec. 5, 1831	George H. Newman	.....	.....	1 lot on Schroeder street
	L. D. Teackle and others.	.....	.....	"Weoton farm, 100 acres
				"Allen's Vale," 181 acres "Ill Neighborhood," "Russum's Discovery," and "Algate."
May 19, 1839	Samuel Swartwout.	Collector of customs	374,119 65	Undivided interest in a large tract of land.
	Ludwell Lee	Bonds assigned by Ed. Randolph.	.....	4,140 acres.....
	Daniel Stone.....	Surety on duty bond of Fortescue Whipple.	.....	House and lot .....

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Newark, N. J		W. W. Corcoran	$10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
do		do	10 00	
Burlington county, N. J.		Samuel C. Foster	120 00	
Rockaway, N. J. / Somerville, N. J.				Advertised in 1849, but no bidders.
Pennsylvania.				
Philadelphia, Pa.		Rich'd B. Magruder	2,788 58	
Uniontown, Pa	$5,000 00	Sold by G. W. Buchanan, U. S. A.	3,688 00	
do	1,967 68			
do	500 00			
Minersville, Pa		John Clayton	650 00	
Milton, Pa		Jas. H. McCormick	100 00	
Pottsville, Pa		J. H. Fitzsimmons	150 00	
do		Andrew Russel	24 00	
Maryland.				
Hagerstown, Md., (near)	18,000 00	Sold by T. Kennedy	15,000 00	
Baltimore, Md		W. Frick & J. Glenn	590 00	
Somerset county, Md.		H. Humphreys	50 00	
do		Joshua Bratton	200 00	
do		do	726 00	
Virginia.				
Hampshire county, Va.		John Gamber	250 00	
Spottsylvania, Va.	3,950 00		10,596 00	This land was sold the 3d of January, 1833.
Norfolk, Va		Sold by Alexander Tunstall, trustee.	964 20	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
May 3, 1839	William H. Dundas	Duty bond		5,000 acres of land
				2,000 acres of land
				1,675 acres of land
				300 acres of land
				½ of 80 acres, &c.
				Lot No. 21, Queen street, 30 by 67 feet.
				Lot No. 4, Washington street, 77 by 116 feet.
				Lot No. 28, Commerce street, 25 by 90 feet.
				Lot No. 15, Oronoco street, 34 by 120 feet.
				Lot No. 17, Water street, 25 by 123 feet 6 inches.
				Lot No. 18, Water street, 27 by 123 feet 5 inches.
				Lot No. 26, Commerce street, 25 by 66 feet.
				Undivided half of rent charge of $24 per annum on lot No. 10.
				Lot on Cameron and Fairfax streets, being the old banking-house.
	Francis Adams, jr.			214 acres of land
June 22, 1809	Sharp Delany	Collector of customs, Philadelphia.	$11,900 00	1,779 acres of land
May 3, 1839	William H. Dundas	Duty bonds		7 acres of land, near Alexandria.
				Land lying in
				1 lot, corner of Queen and St. Asaph streets; tobacco warehouse lot; 1 lot, Oronoco and Water streets; 1 lot, Queen and Water streets.
	John Jackson			House and lot
	Wm. N. Mills			House and lot, King and Patrick streets.
				House and lot
Sept. —, 1824	Adam Lynn			House and 2 acres
March 3, 1823	James S. Scott			1 lot on Duke street
May 17, 1834	Horace Ely	Duty bonds		½ acre of land, and store.

United States—Continued.

here situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
iph county, Va...	.....	Wm. W. Corcoran.	$200 00	
do.....	.....	.....do.....	50 00	
do.....	.....	.....do.....	50 00	
ha, Va.....	.....	.....do.....	50 00	
t county, Va.....	.....	.....do.....	50 00	
idria, Va.....	.....	Wm. D. Nutt.....	30 00	
do.....	.....	Henry Dangerfield.	350 00	
do.....	.....	Wm. D. Nutt.....	33 00	
do.....	.....	.....do.....	35 00	
do.....	.....	.....do.....	35 00	
do.....	.....	.....do.....	40 00	
do.....	.....	.....do.....	32 00	
do.....	.....	.....do.....	30 00	
do.....	.....	J. C. McGuire.....	3,600 00	
t, Va.....	.....	Samuel Collard....	625 00	
mberland, Va...	.....	John Stith	12,042 70	This property has been sold, and $12,042 70 paid into the treasury.
t county, Va.....	.....	George Padget	525 00	
William co., Va.	.....	J. W. Macrea	600 00	
idria, Va.....	.....	Benoni Wheat.....	153 00	
do.....	.....	Charles A. Price...	5 00	
do.....	.....	Walter Harris.....	5 00	
do.....	.....	Hugh Smith.....	10 00	
do.....	$1,000 00	Charles Scott.....	300 00	
do.....	.....	Richard Stanton...	150 00	
orth Carolina.				
uth, N. C.....	2,506 00	.....	.....	Reserved from sale by order of the President of the United States.

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Peter Wilson			Two town lots
				½ town lot
July 21, 1826	John Ross, Abner Enoch, and W. Murray.			Fractional section 24, t. —, r. 4, containing 183.21 acres.
May —, 1831	Wells & Dickenson			Lots Nos. 468, 472, 483, 464.
				Lots Nos. 473, 474, 475, 476.
Jan. —, 1830	William Waters			88½ acres of land
May —, 1831	Wells & Dickenson			Lot No. 465
				466, 465
				470
				486
				Part of s. 14, t. 5, r. 22.
				Lots 481, 485, 484, 488.
				Lot No. 469
•				1 lot, 90 by 60 feet
Jan. 26, 1844	Lewis H. Bryant	Custom-house bonds		Lot No. 6, square No. 2
				½ lot of No. 3, square No. 2
	William H. Pope			2 acres of land
				1 acre of land
May 11, 1840	Geo. B. Dameron	Receiver of public moneys.	$28,714 81	37 acres of land, being the N. ¼ of E. ½ of NW. ¼ of s. 29, t. 6, r. 1 W.
				Lot No. 6, square No. 1
				NE. ¼ and N. ½ of E. ½ of SE. ¼ of s. 17, t. 5, r. 1 W.; E. ½ and N. ½ of E. ½ of SW. ¼ of s. 8, t. 5, r. 1 W.
Nov. 7, 1842	Daniel Fore			W. ½ of s. 26 and SW. ¼ of s. 23, t 6, r. 8 E.

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Ohio.				
Steubenville, Ohio.....	$1,590 00	Joshua Harrison...	$1,340 00	
.....do.....	.....	John Fisher.....	50 00	
Butler, Ohio	885 00	Abner Enoch.....	881 56	
Steubenville, Ohio	120 02	John H. Viers	303 35	
.....do.....	286 68	David Kennedy....	302 67	
Brown county, Ohio....	.....	Abraham Burgett..	5 00	
Steubenville, Ohio	83 34			
.....do.....	73 34	David Powell.....	156 68	
.....do.....	200 00	Henry Orr	75 00	
.....do.....	83 34	James Wallace....	83 34	
Franklin county, Ohio..	886 67	John Patterson	950 00	
Steubenville, Ohio.....	.....	John H. Viers	120 02	
.....do.....	.....	John Wise	66 67	
Georgia.				
Savannah, Ga.	.....	Custom-house lot ..	.....	Purchased by the United States for a custom-house when it was burnt, in 1820.
Florida.				
Jacksonville, Fla.....	1,200 00	Charles P. Cooper..	400 00	
.....do.....	.....	John Clark.....	200 00	
Alabama.				
Madison, Ala.....	.....	Wm. H. Pope.....	1 00	
.....do.....	.....	.....do.....	1 00	
Mississippi.				
Clinton, Hinds co., Miss.	1,000 00	Wm. W. Corcoran.	287 66	
Jackson, Miss	1,500 00	Fidelio S. Hunt....	1,500 00	
Hinds county, Miss.....	5,000 00	W. W. Corcoran...	287 66	
Scott county, Miss.....	300 00	.....do.....	182 40	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Nov. 7, 1842	Daniel Fore.....	.....	.....	W. ½ of SW. ¼ of s. 15, and S. ½ of SE. ¼ of s. 15; S. ½ of E. ½ of SW. ¼ of s. 15; all in t. 5, r. 3 E.
Nov. 7, 1842	Samuel C. & Avery E. Smoot.	.....	.....	½ of square 9 S., except 40 feet by 160 feet.
June 13, 1844	Zachariah Rector..	.....	$23,008 00	N. ½ of s. 8, t. 14, r. 6 E.; NW. ¼ of W. ½ of SE. ¼ of s. 9, t. 14, r. 6; E. ½ of SW. ¼ of s. 9, t. 14, r. 6; E. ½ of SW. ¼ and W. ½ of SE. ¼ of s. 10, t. 14, r. 6; E. ½ of SE. ¼ of s. 12, t. 15, r. 7; NE. ¼ of s. 25, t. 15, r. 7; E. ½ of SW. ¼, and W. ½ of SE. ¼ of s. 36, t. 15, r. 7; S. ½ of SE. ¼ of s. 4, t. 15, r. 8; S. ½ of E. ½ of NW. ¼ of s. 5, t. 15, r. 8; NE. ¼ and SW. ¼, and E. ½ of SE. ¼ of s. 7, t. 12, r. 8; W. ½ of NW. ¼ of s. 8, t. 15, r. 8; W. ½ of SW. ¼ of s. 9, t. 15, r. 8; NE. ¼ of NW. ¼, and W. ½ of NW. ¼ of s. 10, t. 15, r. 8; NE. ¼ of s. 25, t. 14, r. 4; W. ½ of NW. ¼ of s. 18, t. 15, r. 8; S. ½ of SE. ¼, and SW. ¼ of s. 3, t. 15, r. 8; W. ½ of NE. ¼, and ½ of NW. ¼, and W. ½ of SW. ¼ of s. 4, t. 15, r. 8; SW. ¼ of NW. ¼, and W. ½ of SW. ¼ of s. 13, t. 15, r. 8; SW. ¼ of NW. ¼, and W. ½ of SW. ¼ of s. 13, t. 15, r. 7; E. ½ of NE. ¼, and E. ½ of SE. ¼ of s. 8, t. 15 r. 8. Lots Nos. 3 and 6, in s. 8., t. 16, r. 4. E. ½ of NW. ¼ of s. 33, t. 17, r. 4; NE. ¼ of SW. ¼ of s. 33, t. 17, r. 4; SE. ¼ of NE. ¼ of s.

United States—Continued.

ere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
, Miss.....	$500 00	W. W. Corcoran...	$60 62	
, Miss.....	500 00	B. C. Hartwell and wife.	420 00	
ounty, Miss....	.....	W. W. Corcoran..	1,317 65	3,467.41 acres, at 38 cts. per acre
county, Miss...	.....	.....do.....	37 19	97.84 acres, at 38 cents.
ounty, Miss....	.....	.....do.....	398 57	1,040 acres, at 38 cents per acre.

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
June 13, 1844	Zachariah Rector	.....	.....	12, t. 17, r. 5; E. ½ of NW. ¼ of s. 13, t. 17, r. 5; SW. ¼ of NE. ¼, and NW. ¼ of SE. ¼ of s. 31, t. 17, r. 5; E. ½ of SW. ¼ of s. 31, t. 18, r. 5; E. ½ of NW. ¼ of s. 33, t. 18, r. 5; E. ½ of SW. ¼, and SE. ¼ of s. 19, t. 17, r. 6; E ½ of NE. ¼ of s. 20, t. 18, r. 6; W. ½ of SW. ¼ of s. 28, t. 18, r. 6; NE. ¼ of SE. ¼, and SW. ¼ of NE. ¼ of s, 28, t. 18, r. 6; NE. ¼ of SW. ¼ of s. 17, t. 19, r. 6.
				W. ½ of NE. ¼ of s. 1, t. 17, r. 10; E. ½ of NE. ¼ of s. 12, t. 17, r. 10.
	Alfred W. McDaniel	.....	.....	NW. ¼ of s. 26, t. 15, r. 4, E.
	Gordon D. Boyd...	Receiver of public moneys.	$50,977 29	W. ½ of SE. ¼ of s. 1, t. 15, r. 13.
				E. ½ of NW. ¼ of s. 15, t. 15, r. 5.
				SE. ¼ of s. 12, t. 14, r. 6.
				SW. ¼ of s. 21, t. 13, r. 7.
				W. ½ of NE. ¼ of s. 1, t. 14, r. 7.
				S. ½ of SE. ¼ of s. 5, t. 14, r. 7.; NE. ¼ of s. 8, t. 14, r. 7.
				S. ½ of SW. ¼ of s. 5, t. 14, r. 7; NW. ¼ of s. 8, t. 14, r. 7.
				NE. ¼ of s. 7, t. 14, r. 7, E.
				SW. ¼, and E. ½ of NW. ¼ of s. 7, t. 14, r. 7, E.
				E. ½ of SE. ¼ of s. 11, t. 14, r. 7; SW. ¼ of s. 12, t. 14, r. 7.
				E. ½ of NW. ¼, and NW. ¼ of NW. ¼ of SE. ¼, and SW. ¼ of s. 30, t. 14, r. 7
				NW. ¼ of s. 31, t. 14, r. 7
				NW. ¼ of s. 26, t. 14, r. 7
				W. ½ of NE. ¼, and NW. ¼ of s. 24, t. 14, r. 7; N. ½ of SW. ¼ of s. 24, t. 14, r. 7.

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Choctaw county, Miss.		Wm. W. Corcoran.	$60 04	158 acres, at 38 cents per acre.
Warren county, Miss.		do	60 80	160 acres, at 38 cents per acre.
Winston county, Miss.		do	30 12	79.26 acres.
Attala county, Miss.		do		79.14 acres.
....do		do		156.56 acres.
....do		do		164.61 acres.
....do		do		71.25 acres.
....do		do		241.6 acres.
....do		do		241.6 acres.
....do		do		160.60 acres.
....do		do		240.15 acres.
....do		do		219.58 acres.
....do		do	320 92	
....do		do		161.42 acres.
....do		do		160.98 acres.
....do		do		285.64 acres.

Register of lands purchased by

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots c
	Gordon D. Boyd...	Receiver of public moneys.	.....	E. ½ of NW. ¼, a of s. 4, t. 15, r E. ½ of SW. ¼ of 15, r. 7; NW. ¼ ½, and SW. ¼ ¼ of s. 32, t. 1 SW. ¼ of s. 2, t. E. ½ of NE. ¼ of 14, r. 8. E. ½ and NW. ¼ t. 14, r. 8. SW. ¼ of s. 12, t. E. ½ of SE. ¼ of 14, r. 8. E. ½ of NE. ¼, NE. ¼, and E. ½ ¼ of s. 22, t. 1 NE. ¼ of s. 27, t. E. ½ of SE. ¼, a of SW. ¼ of 15, r. 8. E. ½ of SE. ¼ of 15, r. 8. S. ½ and NW. ¼ t. 13, r. 9. E. ½ of NE. ¼, s of SE. ¼ of s. r. 9. W. ½ of s. 14, t. Whole of s. 29, t. W. ½ and NE. ¼ r. 9. NW. ¼ of s. 33, t E. ½ and SW. ¼ t. 13, r. 9. W. ½ of NW. ¼ t. 13, r. 7. NE. ¼ and E. ½ o of s. 21, t. 15, NE. ¼ and W. ½ ¼ of s. 4, t. 14 NW. ¼ of s. 19, t. NW. ¼ of s. 20, 9; E. ½ of NE 20, t. 17, r. 9. NW. ¼ of NW. ¼ t. 17, r. 9; E. ½ ¼ of SW. ¼ of 17, r. 9; E. ½ ¼ of s. 10, t. 1

United States—Continued.

e situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
unty, Miss.....	.....	W. W. Corcoran...	.....	120.54 acres.
.....	.....	..... do.....	.....	161.84 acres.
.....	.....	..... do.....	.....	173.38 acres.
.....	.....	..... do.....	.....	78.99 acres.
.....	.....	..... do.....	.....	509.52 acres.
.....	.....	..... do.....	.....	152.87 acres.
.....	.....	..... do.....	.....	78.82 acres.
.....	.....	..... do.....	.....	241.71 acres.
.....	.....	..... do.....	.....	159.93 acres.
.....	.....	..... do.....	.....	159.72 acres.
.....	.....	..... do.....	.....	68.66 acres.
.....	.....	..... do.....	.....	485.97 acres.
.....	.....	..... do.....	.....	159.51 acres.
.....	.....	..... do.....	.....	318.48 acres.
.....	.....	..... do.....	.....	642.20 acres.
.....	.....	..... do.....	.....	470.60 acres.
.....	.....	..... do.....	.....	158.50 acres.
.....	.....	..... do.....	.....	480.81 acres.
.....	.....	..... do.....	.....	40.57 acres.
.....	.....	..... do.....	.....	122.40 acres.
.....	.....	..... do.....	$2,700 93	60.50 acres. Aggregate number of acres, 7,352.49.
county, Miss...	.....	..... do.....	.....	160.32 acres of land, at 38 cents per acre.
.....	.....	..... do.....	.....	239.60 acres, at 38 cents per acre.
.....	.....	..... do.....	.....	239.38 acres.

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Gordon D. Boyd...	Receiver of public moneys.	.....	NE. ¼ of NE. ¼ of s. 23, t. 17, r. 9; W. ½ of SW. ¼ of s. 13, t. 17, r. 9; SE. ¼ of s. 14, t. 17, r. 9. NW. ¼ of s. 34, t. 17, r. 9. NE. ¼ and E. ½ of NW. ¼, and E. ½ of SE. ¼, and E. ½ of SW. ¼ of s. 27, t. 17, r. 9. W. ½ of NW. ¼ of s. 30, t. 17, r. 9.
Aug. 6, 1842	Allen Hutchins....	.....do.....	$23,686 77	Lots Nos. 1 & 2 in block No. 35; lots Nos. 3 & 4 in block No. 36. Lots Nos. 6 & 12 in block No. 78. SE. frac. of SW. ¼ of s. 8, t. 6 N., r. 5 W.; N. frac. of NE. ¼ of s. 5, t. 6 N., r. 5 W.; S. frac. of NE. ¼ of s. 5, t. 6 N., r. 5 W.; SW. ¼ of SE. ¼ of s. 32, t. 7 N., r. 5. W. SW. ¼ of s. 23, t. 5 N., r. 8 W.; lot No. 1, in block No. 30; lot No. 16, in block No. 30; lot No. 8, in block No. 34; lot No. 10, in block No. 34; lot No. 2, in block No. 61; lot No. 4, in block No. 64; lot No. 6, in block No. 64; lot No. 2, in block No. 72; lot No. 3, in block No. 72; lot No. 1, in block No. 63; lot No. 4, in block No. 63; lot No. 13, in block No. 92; lot No. 3, in block No. 90; lot No. 6, in block No. 92; lot No. 5, in block No. 90; lot No. 2, in block No. 35, lot No. 3, in block No. 36; lot No. 4, in block No. 36.

United States—Continued.

here situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
w county, Miss...	.....	W. W. Corcoran...	.....	281.19 acres.
do.....	.....	..... do.....	.....	159 acres.
do.....	.....	..... do.....	.....	401.45 acres.
do.....	.....	..... do.....	$593 43	80.14 acres. Aggregate, 1,561.66 acres.
Michigan.				
ounty, Mich.....	.....	..... do.....	121 60	
of Lyons, Mich..	.....	John C. Blanchard.	30 00	
of Ionia, Mich...	.....	Philander R. Howe.	245 00	
of Lyons, Mich..	$10,581 00	Wm. W. Corcoran.	276 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Aug. 6, 1842	Allen Hutchins	Receiver of public moneys.	.....	Lots Nos. 5 and 6, in block No. 63. Lots Nos. 6 and 12, in block No. 78.
Aug. 31, 1844	Lucius Lyon & Calvin Britain.	Sureties of Allen Hutchins.	$13,056 74	Lots Nos. 333, 334, 385, 201, 280, 276, 471, 477, 478. E. ½ of NW. ¼, and E. ½ of SW. ¼ of s. 26, t. 4 N., r. 7 E.; NE. part of SE. fractional ¼ of s. 7, t. 5 N., r. 7 E. W. ½ of SW. ¼, s. 35, t. 1 N., r. 12 E.
May 10, 1845	Lucius Lyon.....	One of the sureties of H. R. Schoolcraft.	.....	Lots Nos. 503 and 723, in the— NW. ¼ of E. ½ of SW. ¼ of s. 4, t. 1 N., r. 2 E.; N. part of the NE. fractional ¼ of s. 5, t. 10 N., r. 2 W.; W. ½ of NE. ¼ of s. 8, t. 11 N., r. 4 W. 32d part of 400 lot, on which the city of Lower Saginaw is laid out.
May 29, 1845	Lucius Lyon.....	.....	.....	N. ½ of s. 13, t. 3 N., r. 14 W.; E. ½ of SW. ¼ of s. 14, t. 3 N., r. 14 W.; SE. ¼ of s. 18, t. 1 N., r. 15 W.; E. ½ of SW. ¼ of s. 1, t. 4 N., r. 13 W.; E. ½ of NW. ¼ of s. 7, t. 3 N., r. 15 W.; E. ½ of SE. ¼ of s. 30, t. 1 N., r. 13 W.; E. ½ of SW. ¼ of s. 26, t. 3 N., r. 16 W.; W. ½ of SE. ¼ of s. 21, t. 4 N., r. 12 W.; E. ½ of SW. ¼ of s. 21, t. 4 N., r. 12 W.; S. ½ of NE. ¼ of s. 5, t. 4 N., r. 12 W.; ½ of SW. ¼ of s. 24, t. 4 N., r. 14 W.; NW. ¼ of s. 17, t. 2 N., r. 14 W.; ½ of NW. ¼ of s. 25, t. 4 N., r. 14 W.
Aug. 7, 1841	Joseph W. Brown..	.....	.....	Lot No. 130, Tecumseh. Lot about 9 acres, adjoining same. Lot about 30 acres, adjoining same

United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
e of Lyons, Mich..	.....	W. Z. Blanchard ..	$15 00	
.do.....	.....	John C. Blanchard .	30 00	
seph's, Berrian co., h.	.....	Wm. W. Corcoran .	180 00	
ad county, Mich ..	.....	.....do	76 00	
ab county, Mich ..	.....	.....do	30 40	
) of Hastings, Barry ty, Mich.	.....	.....do	10 00	
t county, Mich .	.....	.....do	162 00	
w county, Mich.				
a county, Mich ...	$1,919 90	.....do	608 00	
a county, Mich...	1,370 00			
do.....	525 41	Consider A. Stacey.	210 00	
do.....	700 00			

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 8, 1842	Bank of Michigan..	.....	.....	Lot and banking-house..
	James Olds	.....	.....	Lot No. 57 .....
				Store and lot .....
	Allen Hutchins	Receiver of public moneys.	.....	SE. ¼ of s. 33, t. 5 N., r. 2 W.; SW. ¼ of s. 26, t. 5 N., r. 2 W.
				NW. corner of lot No. 2, block No. 1, village of Ionia.
				Lot No. 8, in block No. 8, in the village of Ionia; SW. ¼ of SW. ¼ of s. 15, t. 7 N., r. 6 W.
				SE. ¼ of s. 9, t. 8 N., r. 6 W.
				S. frac. of NE. ¼ of s. 22, t. 7 N., r. 6 W.; SE. frac. of SW. ¼ of s. 8, t. 6 N., r. 5 W.
Dec. 22, 1848	Joseph Arnold	.....	.....	E. ½ of SW. ¼ of s. 36, t. 1 S., r. 4 E.; W. ½ of SE. ¼ of s. 36, t. 1 S., r. 4 E.
Dec. 22, 1848	Thomas Lee.....	.....	.....	SW. ¼ of NE. ¼ of s. 35, t. 1 S., r. 4 E.; W. ½ of SE. ¼ of s. 35, t. 1 S., r. 4 E.; E. ½ of SW. ¼ of s. 35, t. 1 S., r. 4 E.
	Wm. P. Anderson and J. Campbell.	.....	.....	640 acres of land.....
	Richard Mitchell...	.....	.....	½ acre of land.....
				1 lot and buildings.....
	John McFadon.....	Duty bond.....	.....	SE. ¼ of s. 8, t. 2 N., r. 10 W
April 5, 1845	Laban C. Howell ..	Receiver of public moneys.	$13,037 32	Part of SW. ¼ of s. 32, t. 10 N., r. 23 W.
			12,245 74	Lots Nos. 3, 4, and 6....
				SE. ¼ of s. 6, t. 9 N., r. 19 W.; SW. frac. ¼ of s. 11, t. 6 N., r. 20 W.; NE. frac. ¼ of s. 14, t. 6 N., r. 20 W.; SW ¼ of SW. ¼ of s. 35, t. 7 N., r. 20 W. W. ½ of

e United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
ıit, Mich	$33,415 70			Reserved by order of the President of the United States.
ge of Jonesville, Mich		Darius Barker	$466 67	
. do		Lewis Emery	375 00	
ın county, Mich		W. W. Corcoran	121 60	
county, Mich		Frederick Hall	50 00	
. do		W. W. Corcoran		This lot, and the parcel of land, are embraced in the Solicitor's deed to Mr. Corcoran of December 28, 1847; consideration of which is $276.
. do		Franklin S. Freeman	100 00	
. do		Charles W. Lane	50 00	
tenaw, Mich	1,327 16	Ebenezer Arnold	202 00	
. do	1,500 00	Timothy Stillman	125 00	
Tennessee.				
ln, Tenn	1,300 00	Jacob Hamilton	2,500 00	
ırd, Tenn	250 00	Joseph E. Bell	401 00	
rsville, Tenn	50 00			
Arkansas.				
ki county, Ark		Reynolds & McCraw	5 00	
ıon, Ark		W. W. Corcoran	70 56	
sville, Ark				
county, Ark		W. W. Corcoran	352 12	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
April 5, 1845	Laban C Howell ..	Receiver of public moneys.	.....	NW. ¼ of s. 28, t. 7 N., r. 20 W.; part from W. side of NE. ½ of s. 29, t. 8 N., r. 20 W.; SE. ¼ of NE. ¼ of s. 26, t. 8 N., r. 20 W.; W. ½ of SW. ¼ of s. 25, t. 8 N., r. 20 W.; SW. ¼ of NW. ¼ of s. 25, t. 8 N., r. 20 W.; E. ½ of N. ½ of s. 25, t. 8 N., r. 20 W.; S. ½ of E. ½ of SE. ¼ of s. 26, t. 8 N., r. 20 W.; W. frac. ½ of s. 19, t. 7 N., r. 20 W.; E. ½ of SE. ¼ of s. 29, t. 7 N., r. 20 W.; SE. frac. ¼ of s. 32, t. 7 N., r. 20 W.; SE. frac. ¼ of s. 20, t. 7 N., r. 20 W.; SW. frac. ¼ of s. 20, t. 6 N., r. 20 W.
Dec. 15, 1845	Davis Thompson ...	Receiver of public moneys.	$15,951 00	NE. ¼ of s. 13, t 8 S., r. 1 W., SE. ¼ of s. 12, t. 8 S., r. 1 W.
				NW. frac. of NW. frac. ¼ of frac. s. 3, and W. ½ of SW. ¼ of frac. s. 1, t. 8 S., r. 1 W.; SE. ¼ of s. 11, t. 8 S., r. 1 W.; S. frac. part of SE. ¼ of frac. s. 3, and W. ½ of NW. ¼ of s. 14, t. 8 S., r. 1 W.; SW. ¼ of s. 12, t. 8 S., r. 1 W.; SE. ¼ of s. 13, t. 8 S., r. 1 W.; NE. ¼ of s. 10, t. 8 S., r. 1 W.; SE. ¼ of s. 10, t. 8 S., r. 1 W.; NE. ¼ of s. 24, t. 8 S., r. 1 W.; NW. frac. s. 1, t. 8 S., r. 1 W.; E. ½ of NW. ¼ of s. 10, t. 8 S., r. 1 W.; N. part of NW. ¼ of s. 12, t. 8 S., r. 1 W.; E. ½ of NW. ¼ of s. 24, t. 8. S., r. 1 W.; E. ½ of S. ¼ of s. 24, t. 8 S., r. 1 W.; SW. frac ¼ of s. 3, t. 8 S., r. 1 W.; S. frac part of NW. frac. ¼ of

ited States—Continued.

situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks
unty, Ark...	.....	W. W. Corcoran...	$124 28	
o.....	.....	.....do.....	880 02	

Register of lands purchased by agent.

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 15, 1845	Davis Thompson ...	Receiver of public moneys.	.....	s. 12, and E. ½ of NE. ¼ of s. 11, and SE. ¼ of frac. sec. 2, and NW. ¼ of NE. ¼ of s. 11, t. 8 S., r. 1 W.; SW. frac. ¼ of frac. s. 2, and NW. ¼ of s. 11, and SW. ¼ of NE. ¼ of s. 11, t. 8 S., r. 1 W. NW. ¼ of s. 13, t. 8 S., r. 1 W.; SW. ¼ of s. 1 t. 8 S., r. 1 W.
May 6, 1845	Wharton Rector....	Paymaster.....	$37,650 04	Lots Nos. 1, 2, 3, 4, 5, and 6, in block No. 12; lots Nos. 4, 5, 6, 7, 8, 9, 10, and 11, in block No. 6; lots Nos. 1, 2, 3, 4 5, and 6, in frac. block No. 13.
April 10, 1839	John McFadon.....	Duty bond.....	.....	SE. ¼ of s. 26, t. 10 N., r. 4 W.; SE. ¼ of s. 28, t. 13 N., r. 4 E.; SE. ¼ of s. 33, t. 16 N., r 4 W.; NW. ¼ of s. 25, t. 16 N., r. 3 W.; NE. ¼ of s. 22, t. 14 N., r. 4 W.
May 6, 1845	Wharton Rector...	Paymaster	37,650 04	Block No. 8; block No. 9. E. ½ of SW. ¼ of s. 3, t. 6 r. 7 W.; NE. ¼ of s. 10 t. 6, r. 7 W.; E. ½ o NW. ¼ of s. 10, t. 6, r 7 W.; E. ½ of NW. of s. 13, t. 6, r. 7 W.
Oct. 4, 1841	Paris Childress.....	Receiver of public moneys.	12,449 76	590 acres of land.....
Jan. 15, 1844	Richard M. Carter.	Receiver of public moneys.	124,597 44	Lots 3 and 4 in square Apollo street.
Jan. 7, 1843	Richard M. Carter.	Receiver of public moneys.	96,447 46	The equal undivided part in t. 24, r. 30 160 acres; reservi the United State acres of said land, after to be laid off the direction of t Auditor for a house, including t now thereon, a other buildings nected.

United States—Continued.

ıere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
s county, Ark...	.....	Timothy Stillman...	$25 00	
ɔwn, Pulaski co.,	.....	Wm. W. Corcoran..	260 00	
own, Ark.....	.....	Richard W. Ellis...	6 00	
lo.....	.....	S. H. Hempstead...	5,242 73	
ın county, Ark...	.....	Wm. N. Bronaugh..	20 00	
Louisiana.				
ton, La.....	$925 00	Green Davidson....	7,500 00	
rleans, La.....	1,005 00	Andrew Brown, jr..	2,020 00	
nines, La.....	15,000 00	Timothy Stillman...	10 00	

Register of lands purchased by agen

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	The Bank of Vincennes.		$168,511 64	Steam-mill tract, (near;) distillery lot; lot No. 8, in Harrison's addition; lot No. 1, in Harrison's addition; 1 lot in St. Louis street.
				Donation No. 230, containing 400 acres; donation No. 225, containing 400 acres; 200 acres on White river.
				Militia right, No. 42, 10 acres; militia right No. 49, 100 acres; militia right, No. 64, 10 acres.
				E. ½ of SE. ¼ of s. 6, 12 N., r. 8 W.
				E. ½ of NW. ¼ of s. 8, 12 N., r. 8 W.
				E. ½ of SW. ¼ of s. 8, 12 N., r. 8 W.
				NE. ¼ of s. 7, t. 12 N., r 8 W.; W. ½ of SW. ¼ of s. 7, t. 12 N., r. 8 W
				Lots Nos. 35 and 38 Fairfield.
				Lots Nos. 1 and 21 Brookville.
				Lots Nos. 22 and 70 Brookville.
				Lot No. 103, Brookville
				Lot No. 105, Brookville
				Lots Nos. 125 and 37 Brookville.
				Lot No. 48, Brookville.
				Lot No. 52, Brookville.
				Lot No. 2, Brookville..
				Lot No. 8, Brookville..
				Lot No. 9, Brookville..
				Parts of lots Nos. 20 and 23, Brookville.
				Part of lot No. 38, Brookville.
				Parts of lots Nos. 58 and 57, Brookville.
				Part of lot No. 38; 3 feet of do.

United States—Continued.

re situated.	Price at which it was conveyed or sold.	To whom sold.	Amount sold for.	Remarks.
ndiana.				
s, Ind.....	.....	Hall Neilson.....	$6,000 00	
nty, Ind.....	.....	J. Jordan & A. Reel	126 00	
unty, Ind...	.....	John R. Jackson...	100 00	
ıty, Ind.....				
.....	.....	McGregor & Irish..	100 00	
.....	.....	Demas Deming....	100 00	
.....	.....	Miram Allen	104 00	
county, Ind.	.....	John Ryman	9 25	
.....	.....	T. H. Colescott....	20 06¼	
.....	.....	Thomas Murphy....	43 00	
.....	.....	E. Barwick.....	20 00	
.....	.....	John Roop.....	85 00	
.....	.....	James Meeks.....	18 00	
.....	.....	Littleton Cambridge	200 00	
.....	.....	Wm. T. Beeks.....	12 25	
.....	.....	George W. Kemble.	4 25	
.....	.....	Wm. T. Becks.....	12 25	
.....	.....	John Ryman.....	9 25	
.....	.....	James Lynn.....	10 00	
.....	.....	James Barbour....	61 00	
.....	.....	Isaac Price.....	89 00	

Register of lands purchase

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or l
	The Bank of Vincennes.	.....	.....	1 acre, part 4 ; 2 acres lot No. 5. Lot No. 3, Connersvi 15 feet lot on No. 37, 35 f·et lot No. 36, Co W. ½ of SE. 12 N., r. 8 SW. ¼ of s r. 8 E. W. ½ of N. 12 N., r. Nos. 76, 77
Nov. 13, 1843	John Milroy.....	Superintend't Cumberland road.	$3,155 91	E. ½ of NW. 15 N, r. 7 N. ½ of W. and N. ½ o 33, t. 16 N S. ½ of W. ½ s. 33, t. 16 8 acres adjo the E. ½ o S. ¼ of E. ½ of s. 33, t. E. ; W. ½ s. 34, t. 16
Aug. 14, 1833	Israel T. Canby....	Receiver of public moneys.	46,891 28	NE. ¼ of SE. of SW. ¼ N., r. 1 W W. ½ of SE. t 21 N., E. ½ of NW. t. 20 N., E. ½ of NE. s. 15, t. 21 S. ½ of NE. N., r. 1 E. SW. ¼ of N t. 26, r. 1 S. ½ of NW. t. 26, r. 1 N. ½ of NE. t. 26, r. 1 S. ½ of NE. t. 26, r. 1 SE. ¼ of NW 26, r. 1 E. NW. ¼ of N t. 26, r. 1

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Franklin county, Ind....	.....	Enoch McCarty....	$121 00	
Fayette county, Ind....	.....	Newton Claypoole..	6 00	
.....do.....	.....	Philip Mason.....	26 25	
Vigo county, Ind.....	.....	James Farrington..	100 00	
.....do.....	.....	Philip Mason.....	21 06¼	
Hancock, Ind.....	$350 00			
.....do.....	350 00			
.....do.....	300 00			
.....do.....	400 00	Wm. W. Corcoran.	180 40	
.....do.....	295 00			
.....do.....	.....	Timothy Stillman...	50 00	
.....do.....	.....	.....do.....	5 00	
.....do.....	.....	.....do.....	5 00	
.....do.....	.....	W. R. Boyer.....	302 00	
.....do.....	.....	Timothy Stillman...	150 00	
Miami, Ind.....	.....	John W. Wright...	160 00	
.....do.....	.....	.....do.....	260 00	
.....do.....	.....	.....do.....	361 00	
.....do.....	.....	.....do.....	160 00	
.....do.....	.....	.....do.....	160 00	
.....do.....	.....	.....do.....	160 00	

Register of lands purcha

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts c
Aug. 14, 1833	Israel T. Canby....	Receiver of public moneys.	.....	N. ½ of N t. 26, r. Lot or fr t. 27 N. tional of s. 3 W.; fr SW. ¼ N., r. 1 W. ½ of S t. 27 N fraction 31, t. 2 W. fracti t. 21 N. S. ½ of SV 23 N., r SE. ¼ of s 2 W. W. ½ of N t. 14 N. Fractiona t. 28 N. Fractiona r. 8 E. Fractiona t. 28 N. E. ½ of NE N., r. 8 E. ½ of N 27 N , r Fractiona t. 27 N. Fractional r. 5. W. ½ of S 27 N., r 131 acres Crawfor gomery. The abov containi &c., wi smaller lots as Lot No. 1, acres. 1 lot conta 1 lot conta 1 lot cont' 1 lot cont' 1 fractions

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Miami, Ind		Geo. W. Blackman.	$845 00	
Cass county, Ind		Richard Green	1,170 00	
do		John W. Wright	470 00	
Hancock, Ind		William R. Boyer	375 00	
Miami county, Ind		Isaac W. Armstrong	152 40	
do		Zachariah S. Ragan	256 67	
do		do	184 00	
Wabash county, Ind		Robert English	280 00	
do		do	60 00	
do		do	295 00	
do		do	260 00	
Miami county, Ind		John Shields	526 12	
do		do	458 33	
do		do	262 00	
Cass county, Ind		Noah Kinsey	325 00	
Adj't Crawfordsville, Ind		Magnus Holmes	517 50	
do		Isaac Naylor	517 50	
do		James Thompson	837 00	
do		William Twining	300 00	
do		Samuel Newberry	374 10	
do		John Tillard	500 00	

Register of lands purchased by

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots o
Aug. 14, 1833	Israel T. Canby...	Receiver of public moneys.	.....	Lot No. 13, in bl 22.
				Lot No. 16, in bl 22; lot No. 15, No. 22.
				Lot No. 20, in bl 22.
				Lot No. 9, in bl 22.
				Lot No. 14, in bl 22.
				Lot No. 10, in bl 22.
				Lots Nos. 19 an block No. 27.
				Lot No. 21, in bl 27.
				Lot No. 20, in bl 27.
				Lots Nos. 17 an block No. 27
				Lot No. 23, in bl 27.
				Lot No. 13, in bl 27.
				Lot No. 16, in bl 27.
				Lots Nos. 7 an block No. 26.
				Lots Nos. 1 an block No. 26.
				Lots Nos. 11 an block No. 23.
				Lots Nos. 13 an block No. 23.
				Lot No. 15, in b 21.
				Lot No. 13, in b 21.
				Lot No. 7, in bl 21.
				Lot No. 14, in b 21.
				Lot No. 6, in b 21.
				Lot No. 5, in bl 21.
				Lot not numbere N. ¼ SW. ¼ of 23, r. 1 E.
				The rest and resi Canby estate s
Aug. 9, 1847	Margaret Morris...	.....	.....	130 acres of lan

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Adj'g Crawfordsville, Ind	.....	Catharine Mack...	$227 50	
.....do.....	.....	George W. Snider.	148 00	
.....do.....	.....	Obadiah Green....	180 00	
.....do.....	.....	Eleazer Wilhite....	165 25	
.....do.....	.....	Benj. T. Ristine...	237 00	
.....do.....	.....	Samuel C. Wilson.	5 00	
.....do.....	.....	Hugh Newell.....	250 00	
.....do.....	.....	.....do.....	20 00	
.....do.....	.....	.....do.....	35 00	
.....do.....	.....	John W. Rush	74 00	
.....do.....	.....	Samuel C. Wilson.	5 00	
.....do.....	.....	.....do.....	15 00	
.....do.....	.....	James Askins.....	111 00	
.....do.....	.....	John W. Rush	34 00	
.....do.....	.....	Henry Crawford ...	145 17	
.....do.....	.....	Joseph Gaskill	124 25	
.....do.....	.....	Osro P. Jennison..	229 00	
.....do.....	.....	Daniel C. Wilson..	20 50	
.....do.....	.....	John M. Fisher....	60 00	
.....do.....	.....	Samuel C. Wilson.	20 00	
.....do.....	.....	Keeron Keeney....	52 00	
.....do.....	.....	William Mount....	50 00	
.....do.....	.....	Henry S. Lane	51 75	
.....do.....	.....	Moody Chase.....	105 00	
Miami county, Ind.....	.....	Elicum Boggs.....	200 00	
.....	.....	William Twining..	1,010 00	
Fountain county, Ind..	.....	T. Stillman	50 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 23, 1843	Jos. Duncan, Wm. Linn and wife.	Mortgage	$31,764 23	SE. ¼ of SE. ¼ of s. 10, t. 10 N., r. 11 W., 2d principal meridian. W. part of ¼ s. 14, t. 10 N., r. 11 W., 2d principal meridian. Lot No. 1, s. 15, t. 10, r. 11 W. The undivided ½ of lot No. 3 and W. ½ of lot No. 4, s. 15, t. 10 N., r. 11 W. E. ½ of SW. ¼ of s. 22, t. 10 N., r. 11 W. All the above E. and W. of 2d principal meridian. The undivided ½ of s. No. 8, t. 7 N., r. 4 E. of 3d principal meridian. NW. ¼ of SE. ¼ of s. 26, t. 8 N., r. 5 E. of 3d principal meridian. NW. ¼ of SW. ¼ of s. 5, t. 7 N., r. 5 E. of 3d principal meridian. SW. ¼ of SW. ¼ of s. 5, t. 7 N., r. 5 E. of 3d principal meridian. SE. ¼ of SE. ¼ of s. 6, t. 8 N., r. 5 E. of 3d principal meridian. ½ of the 6th part of the W. ½ of SE. ¼ of s. 25, t. 8 N., r. 5 E. of 3d principal meridian. The undivided 6th part of the E. ½ of NE. ¼ of s. 34, t. 8. N., r. 5 E. of 3d principal meridian. W. ½ of NW. ¼ of s. 36, t. 8 N., r. 5 E. of 3d principal meridian. SE. ¼ of s. 10, t. 16 N., r. 1 E. E. ½ of SE. ¼ of s. 11, t. 16 N., r. 1 E.

e United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Illinois.				
county, Ill.....	$106 67	W. W. Corcoran ..	$15 20	
.do.....	164 00	.....do.....	23 37	
.do.....	213 33	.....do.....	30 40	
.do.....	320 00	.....do.....	45 60	
.do.....	213 00	.....do.....	40 40	
gham county, Ill..	853 00	.....do.....	121 60	
.do.....	160 00	.....do.....	15 20	
.do.....	80 00	.....do.....	15 20	
.do.....	80 00	.....do.....	15 20	
.do.....	160 00	.....do.....	15 20	
.do.....	26 65			
.do.....	53 29	....do.....	37 91	
.do.....	2,666 67			
n county, Ill	533 33	.....do.....	30 40	
.do.....	266 67	.....do.....	30 40	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 23, 1843	Jos. Duncan, Wm. Linn and wife.	Mortgage	.....	W. ½ of SE. ¼ of s. 11, t. 16 N., r. 1 E. ½ of W. ½ of NE. ¼ of s. 12, t. 16 N., r. 1 E. W. ½ of NW. ¼ of s. 24, t. 16 N., r. 1 E. E. ½ of s. 21, t. 16 N., r. 1 E. W. ½ of NW. ¼ of s. 27, t. 16 N., r. 1 E. E. ½ of NW. ¼ of s. 28, t. 16 N., r. 1 E. NE. ¼ of s. 28, t. 16 N., r. 1 E. NE. ¼ of s. 23, t. 16 N., r. 1 E. W. ½ of SE. ¼ of s. 15, t. 16 N., r. 3 E. E. ½ of SW. ¼ of s. 15, t. 16 N., r. 3. E. SE. ¼ of NW. ¼ of s. 20, t. 16 N., r. 3 E. W. ½ of SW. ¼ of s. 27, t. 16 N., r. 3 E. W. ½ of SW. ¼ of s. 29, t. 16 N., r. 3 E., all E. of the 3d principal meridian. SE. ¼ of s. 12, t. 11 N., r. 7 E. E. ½ of NE. ¼ of s. 12, t. 11 N., r. 7 E. NE. ¼ of s. 13, t. 11 N., r. 7 E. SW. ¼ of SW. ¼ of s. 34, t. 9 N., r. 8E. NE. ¼ of SW. ¼ of s. 34, t. 11 N., r. 8E. SW. ¼ of s. 5, t. 11 N., r. 8E. NW. ¼ of s. 5, t. 11 N., r. 8 E. NE. ¼ of s. 5, t. 11 N., r. 8 E. NE. ¼ of SE. ¼ of s. 6, t. 11 N., r. 8E. E. ½ of SW. ¼ of s. 6, t. 11 N., r. 8E. E. ½ of NW. ¼ of s. 6, t. 11 N., r. 8E. W. ½ of SW. ¼ of s. 7, t. 11 N., r. 8E.

e United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
n county, Ill.....	$266 67	Wm. W. Corcoran.	$30 40	
.do.....	133 33	.....do.....	15 20	
.do.....	266 67	.....do.....	30 40	
.do.....	1,066 67	.....do.....	121 60	
.do.....	213 33	.....do.....	30 40	
.do.....	213 33	.....do.....	30 40	
.do.....	426 67	.....do.....	60 80	
.do.....	80 00			
.do.....	266 67			
.do.....	266 67			
.do.....	80 00	....do.....	152 00	
.do.....	160 00			
.do.....	213 00			
county, Ill.....	480 00	.....do.....	60 80	
.do.....	240 00	.....do.....	30 40	
.do.....	480 00	.....do.....	60 80	
.do.....	120 00	.....do.....	15 20	
.do.....	240 00	.....do.....	15 20	
.do.....	480 00	.....do.....	60 80	
.do.....	489 87	.....do.....	62 05	
.do.....	490 00	.....do.....	62 16	
.do.....	120 00	.....do.....	15 20	
.do.....	239 46	.....do.....	30 33	
.do.....	238 82	.....do.....	30 18	
.do.....	237 90	.....do.....	30 13	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 23, 1483	Jos. Ducan, Wm. Linn and wife.	Mortage.....	.....	NE. ¼ of s. 7, t. 11 N. r. 8. E. W. ½ of NW. ¼ of s. 8, t. 11 N., r. 8 E. NE. ¼ of NW. ¼ of s. 8, t. 11 N., r. 8 E. W. ½ of NE. ¼ of s. 18, t. 11 N., r. 8. E. SW. ¼ of s. 23, t. 11 N., r. 8. E. NE. ¼ of s. 23, t. 11 N., r. 8 E. SW. ¼ of s. 24, t. 11 N., r. 8 E. E. ½ of NW. ¼ of s. 24, t. 11 N., r. 8 E. SE. ¼ of s. 31, t. 12 N., r. 8 E. SW. ¼ of s. 32, t. 12 N., r. 8 E. (All E. of 3d principal meridian.) 1 lot 43 feet on the State road. W. ½ of SW. ¼ of s. 5, t. 9 N., r. 1 E. W. ½ of SW. ¼ of s. 6, t. 9 N., r. 1 E. W. ½ of SE. ¼ of s. 6, t. 9 N., r. 1 E. W. ½ of NE. ¼ of s. 7, t. 9 N., r. 1 E. E. ½ of SE. ¼ of s. 17, t. 9 N., r. 1 E. W. ½ of SW. ¼ of s. 12, t. 10 N., r. 3 E. SW. ¼ and W. ½ of SE. ¼ of s. 17, t. 9 N., r. 1 E. W. ½ of NW. ¼ of s. 13, t. 10 N., r. 3 E. SW. ¼ of s. 13, t. 10 N., r. 3 E. (All E. of 3d principal meridian.) NE. ¼ of NE. ¼ of s. 19, t. 3 N., r. 8 E. W ½ of NE. ¼ of s. 19, t. 3 N., r. 8 E. ½ of W. ½ of NW. ¼ of s. 20, t. 3 N., r. 8 E. N. ½ of s. 17, t. 24 N., r. 2 E. SW. ¼ of s. 17, t 24 N., r. 2 E. (Both east of 3d principal meridian.)

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Coles county, Ill.....	$480 00	Wm. W. Corcoran.	$60 80	
.....do.....	240 00	.....do.....	30 40	
.....do.....	120 00	.....do.....	15 20	
.....do.....	240 00	.....do.....	30 40	
.....do.....	480 00	.....do.....	60 80	
.....do.....	480 00	.....do.....	60 80	
.....do.....	480 00	.....do.....	60 80	
.....do.....	240 00	.....do.....	30 40	
.....do.....	480 00	.....do.....	60 80	
.....do.....	480 00	.....do.....	60 80	
Jacksonville, Ill.....	266 00	.....do.....	1 00	
Shelby county, Ill.....	160 00	.....do.....	30 40	
.....do.....	188 00	.....do.....	35 77	
.....do.....	160 00	.....do.....	30 40	
.....do.....	160 00	.....do.....	30 40	
.....do.....	213 00	.....do.....	30 40	
.....do.....	240 00	.....do.....	30 40	
.....do.....	106 67	.....do.....	15 20	
.....do.....	240 00	.....do.....	30 40	
.....do.....	480 00	.....do.....	60 80	
Clay county, Ill.....	80 00	.....do.....	15 20	
.....do.....	160 00	.....do.....	30 40	
.....do.....	53 33	.....do.....	7 42	
McLean county, Ill.....	1,066 67	.....do.....	121 60	
.....do.....	533 33	.....do.....	60 80	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Dec. 23, 1843	Jos. Duncan, Wm. Linn and wife.	Mortgage.....	.....	Lot No. 8, Vandalia, in square No. 30.
				Lots 5 and 6, and part of 4, square 42.
				Lot 1, square 29.....
				Out-lot No. 4.....
				Out lots Nos. 48, 39, 49, 58, 46, 51.
				Lot 1, in square 8.....
				Lots Nos. 2, 3, 4, 5, 6, in square 8.
				Lot No. 7, square 8....
				Lots Nos. 1, 2, 3, 4, 5, 6, 7, 8, in square 9.
April 1, 1843	John B. F. Russell.	Captain U. S. A., and emigrating Indian agent.	$54,063 00	N. ¼ of SW. ¼ of s. 4, t. 35, r. 9 E.; s. 18, t. 35, N., r. 9 E.; W. ½ of S. W. ¼ of s. 28, t. 36 N., r. 9. E.; W. ½ of s. 8, t. 35, r. 9 E. of the 3d principal meridian.
				Entire section 26, t. 34, r. 7 E.; W. ½ of SE. ¼ and E. ½ of N. ¼, of s. 13, t. 33 N., r. 8 E.; S. ½ of s. 24, t. 33 N., r. 8 E.
				W. ½ of SE. ¼, of s. 13, t 33, r. 8, of the 3d principal meridian; part of S. ½ and NW. ¼ of s. 2, t. 33, r. 8, of the 3d principal meridian.
				N. ½ of s. 18, t. 37, r. 13 E.
Jan. 7, 1841	Eli S. Prescott.....	Receiver of public moneys.	11,188 00	Lot 8, in block 9.....
			2,309 92	Lots 5, in blocks 15 and 1
				S. ½ lot No. 4, block No. 9
				Lot No. 3, block No. 3
				3, block No. 10
				4, block No. 10
				4, block No. 11
				5, block No. 11
				4, block No. 14
				5, block No. 14
				8, block No. 16
				9, block No. 16
				11, block No. 23
				12, block No. 23
				9, block No. 27
				12, block No. 27
				11, block No. 28

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Fayette county, Ill.....	$20 00	Farris Foreman....	$125 00	
.....do.....	666 67	Wm. W. Corcoran.	30 00	
.....do.....	33 33	Fred. F. Memmen .	53 00	
.....do.....	33 33	Wm. W. Corcoran.	10 00	
.....do.....	.....	.....do.....	70 00	
.....do.....	.....	J. W. F. Edmonson	15 00	
Vandalia, Ill.....	1,000 00	Wm. W. Corcoran.	50 00	
.....do.....	.....	Herman Kattman..	115 00	
.....do.....	.....	Wm. W. Corcoran.	80 00	
Will county, Ill	.....	.....do.....	547 94	
Grundy county, Ill.....	.....	.....do.....	375 60	
.....do.....	.....	Thomas R. Greene.	41 00	
Cooke county, Ill.....	.....	Wm. W. Corcoran.	116 09	
West Joliet, Ill.....	.....	Forman Mack.....	120 00	
.....do.....	.....	John Lewis.....	37 00	
.....do.....	466 67	James Brodie.....	151 00	
South Lockport, Ill....	13 33	Wm. W. Corcoran.	10 00	
.....do.....	6 67	.....do.....	10 00	
.....do.....	6 67	.....do.....	10 00	
.....do.....	10 00	.....do.....	10 00	
.....do.....	10 00	.....do.....	10 00	
.....do.....	6 66	.....do.....	10 00	
.....do.....	6 67	.....do.....	10 00	
.....do.....	12 00	.....do.....	10 00	
.....do.....	8 33	.....do.....	10 00	
.....do.....	5 33	.....do.....	10 00	
.....do.....	5 33	.....do.....	10 00	
.....do.....	16 67	.....do.....	10 00	
.....do.....	16 67	.....do.....	10 00	
.....do.....	4 00	.....do.....	10 00	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Jan. 7, 1841	Eli S. Prescott.....	Receiver of public moneys.	.....	Block 18.....
				Block 31.....
				75 acres opposite to ....
				½ of wharf lot No. 26, block No. 8.
				20 feet of westerly part of lot No. 5, block No. 8.
				Lot, Kenzie's addition, No. 7, block No, 16.
				Lot, Kenzie's addition, No. 8, block No. 16.
				E. ½ of SW. ¼ of s. 14, t. 41, r. 13.
Nov. 22, 1843	Samuel Swartout..	Collector of customs	205,035 60	E. ½ of NE. ¼ of s. 8, t. 32, r. 3.
				W. ½ of NE ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				E. ½ of NW. ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				W. ½ of NW, ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				E. ½ of SE. ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				W. ½ of SE. ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				E. ½ of SW. ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				W. ½ of SW. ¼ of s. 8, t. 32, r. 3 of the 3d principal meridian.
				W. ½ of SW. ¼ of s. 27, t 32, r. 8 of the 3d principal meridian.
				W. ½ of SE. ¼ of s. 27, t. 32, r. 8 of the 3d principal meridian.
				W. ½ of NE. ¼ of s. 28, t. 32, r. 8 of the 3d principal meridian.
				E. ½ of NW. ¼ of s. 28, t. 32, r. 8 of the 3d principal meridian.
				W. ½ of NW. ¼ of s. 28, t. 32, r. 8 of the 3d principal meridian.

nited States—Continued.

situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
port, Ill....	$40 00	W. W. Corcoran...	$10 00	
.....	.....	.....do.....	10 00	
Ill.....	600 00	.....do.....	28 50	
l.....	.....	George W. Clarke.	256 00	
.....	2,333 33	.....do.....	150 00	
.....	.....	.....do.....	1,100 00	
.....	2,333 33	James M. Adsit....	327 00	
.....	300 00	Wm. W. Corcoran.	30 40	
unty, Ill....	41 60			
.....	41 60			
.....	40 80			
.....	40 80			
.....	40 00	....do.....	243 00	
.....	40 00			
.....	40 80			
.....	40 80			
unty, Ill.....	9 60			
.....	22 40			
.....	40 00			
.....	40 00	....do.....	273 60	
.....	40 00			

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Nov. 22, 1843	Samuel Swartwout.	Collector of customs	.....	E. ½ of SW. ¼ of s. 28 t. 32, r. 8 of the 3d principal meridian.
				W. ½ of SW. ¼ of s. 28, t. 32, r. 8 of the 3d principal meridian.
				Lot No 9 in block No. 1; lot No. 12, in block No. 3.
				Walcott's addition to Chicago.
Sept. 19, 1846	George Abernethy.	Mortgage	$3,000 00	NW. ¼ of s. 32, t. 2 S., r. 7 W.
				SW. ¼ of s. 32, t. 2 S., r. 7. W.
	Jos. Duncan's heirs, &c.	.....	.....	NW. ¼ of s. 36, t. 14 N., r. 4 E.
				NE. ¼ of s. 35, t. 14 N., r. 8 E.
				SW. ¼ of s. 9, t. 14 N., r. 7 E.
				NE. ¼ of s. 25, t. 15 N., r. 7 E.
				NE. ¼ of s. 22, t. 15 N., r. 7 E.
				NW. ¼ of s. 22, t. 15 N., r. 7 E.
				NE. ¼ of s. 8, t. 12 N., r. 9 E.
				NW. ¼ of s. 21, t. 12 N., r. 9 E.
				SW. ¼ of s. 13, t. 12 N., r. 8 E.
				SE. ¼ of s. 19, t. 9 N., r. 6 E.
				S. ½ of s. 2., t. 11 N., r. 6 E.
				S. ½ of s. 9, t. 11 N., r. 6 E.
				NE. ¼ of s. 14, t. 11 N., r. 6 E.
				S. ½ of s. 12, t. 12 N., r. 6 E.
				SE. ¼ of s. 34, t. 12 N., r. 6 E.
				NE. ¼ of s. 21, t. 13 N., r. 6. E.
				NW. ¼ of s. 32, t. 13 N., r. 7 E.
				SE. ¼ of s. 4, t. 14 N. r. 7 E.

United States—Continued.

e situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
ounty, Ill.....	$40 00			
.....	40 00			
Ill.....	.....	Mark Skinner.....	$114 00	
.....	165 00	.....do.....	111 00	
unty, Ill.....	1,376 00	Philo A. Goodwin	345 00	
.....	1,548 00			
unty, Ill.	80 00			
.....	80 00			
.....	80 00			
.....	80 00			
.....	80 00	W. W. Corcoran	547 20	
.....	40 00			
.....	80 00			
.....	80 00			
.....	80 00			
unty, Ill.....	40 00			
.....	160 00			
.....	160 00			
.....	88 00	....do.....	364 80	
nty, Ill.....	160 00			
.....	80 00			
.....	80 00			
.....	80 00			
.....	80 00	.....do.....	364 80	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Jos. Duncan's heirs, &c.	.....	.....	SE. ¼ of s. 23, t. 14 N., r. 4 E. NW. ¼ of s. 17, t. 6 N., r. 1 E. SW. ¼ of s. 17, t. 6 N., r. 1 E. SW. ¼ of s. 20, t. 6 N., r. 1 E. NE. ¼ of s. 29, t. 6 N., r. 1 E. E ½ of SE. ¼ of s. 5, t. 7 N., r. 2 E. NW. ¼ of SE. ¼ of s. 5, t. 7 N., r. 2 E. NE. ¼ of s. 2, t. 7 N., r. 1 E. SE. ¼ of s. 35, t. 5 N., r. 3 E. SW. ¼ of s. 4, t. 9 N., r. 3 E. N. ½ of s. 12, t. 4 N., r. 2 W. SE. ¼ of s. 2, t. 5 N., r. 2 W. NE. ¼ of s. 35, t. 6 N., r. 2 W. SW. ¼ of s. 34, t. 4 N., r. 2 W. SE. ¼ of s. 30, t. 4 N., r. 2 W. SE. ¼ of s. 32, t. 4 N., r. 2 W. SE. ¼ of s. 8, t. 4 N., r. 3 W. SE. ¼ of s. 20, t. 4 N., r. 4 W. NE. ¼ of s. 36, t. 5 N., r. 3 W. NE. ¼ of s. 8, t. 5 N., r. 4 W. NE. ¼ of s. 10, t. 6 N., r. 2 W. N. ½ of s. 27, t. 5 N., r. 4 W. NW. ¼ of s. 10, t. 6 N., r. 2 W. NW. ¼ of s. 34, t. 6 N., r. 2 W. NE. ¼ of s. 20, t. 6 N., r. 4 W. NW. ¼ of s. 12, t. 7 N., r. 3 W.

United States—Continued.

ere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
unty, Ill.....	40 00	Wm. W. Corcoran.	$60 80	
ounty, Ill.....	40 00			
o.....	40 00			
o.....	60 00			
o.....	83 20			
o.....	40 00	....do.....	532 00	
o.....	40 00			
o.....	20 00			
o.....	80 00			
unty, Ill.....	80 00	.....do.....	60 80	
ugh, Ill.....	160 00			
o.....	80 00			
o.....	40 00			
o.....	60 00			
o.....	60 00			
o.....	60 00			
o.....	20 00			
o.....	80 00			
o.....	20 00			
o.....	20 00			
o.....	80 00			
o.....	40 00	....do.....	1,580 80	
o.....	80 00			
o.....	20 00			
o.....	20 00			
o.....	60 00			

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Jos. Duncan's heirs, &c.	.....	.....	N. ½ of s. 35, t. 7 N., r. 3 W. SE. ¼ of s. 30, t. 7 N., r. 3 W. SE. ¼ of s. 9, t. 8 N., r. 1 W. NE. ¼ of s. 26, t. 8 N., r. 1 W. NW. ¼ of s. 26, t. 8 N., r. 1 W. NE. ¼ of s. 28, t. 8 N., r. 1 W. SE. ¼ of s. 9, t. 12 N., r. 1 W. SE. ¼ of s. 29, t. 13 N., r. 1 W. SE. ¼ of s. 14, t. 13 N., r. 4 W. SE. ¼ of s. 24, t. 15 N., r. 4 W. SW. ¼ of s. 36, t. 12 N., r. 5 W. NE. ¼ of s. 35, t. 11 N., r. 4 W. NW. ¼ of s. 36, t. 12 N., r. 5 W.
	Noblet Herbert....	.....	.....	Herbert's farm, 100 acres.
	Samuel Swartwout..	.....	.....	SW. ¼ of s. 12, t. 32 N., r. 3 E.; W. ½ of s. 17, t. 32 N., r. 3 E.; NE. ¼ of s. 21, t. 32 N., r. 3 E.
	Joseph Duncan, and Wm. Linn and wife.	.....	$31,764 23	W. ½ of SW. ¼ of s. 22, t. 16 N., r. 1 E. ½ of E. ½ of SW. ¼ of s. 23, t. 16 N., r. 1 E. ½ of W. ½ of NE. ¼ of s. 12, t. 16 N., r. 1 E. ½ of W. ½ of NW. ¼ of s. 24, t. 16 N., r. 1 E.
	George C. Sibley...	.....	.....	640 acres, Wildhorse creek. 800 arpens ..... 640 acres ..... 160 acres ..... 160 acres .....
	Thomas Douglass ..	.....	.....	1 lot, 120 by 130 feet ...
	James Kennerly ...	.....	.....	1 lot, 28 by 150 feet .... 1 lot, 150 by 30 feet ....

he United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
onough, Ill.....	$120 00			
..do.....	20 00			
ren county, Ill.....	20 00			
..do.....	20 00			
..do.....	20 00			
..do.....	20 00			
..do.....	20 00			
·er county, Ill	80 00			
..do.....	80 00	Wm. W. Corcoran	$182 50	
..do.....	40 00			
lerson county, Ill...	20 00			
..do.....	20 00	....do.....	182 40	
..do.....	20 00			
Cairo, Ill.....	.....	John Lloyd.....	440 00	
.....	.....	Wm. W. Corcoran.	243 20	
ın county, Ill	226 67	.....do.....	30 40	
..do.....	226 67	.....do.....	30 40	
..do.....	133 33	.....do.....	30 40	
..do.....	266 67	.....do.....	30 40	
Missouri.				
ouis, Mo.....	800 00	P. A. Lebaume ..	1,218 75	
rson, Mo.....	1,600 00			
rette, Mo	3,200 00	Archibald Gamble	3,280 00	
son, Mo	600 00			
..do.....	680 00			
ouis, Mo.....	2,600 00	.....	4,340 00	
..do.....	4,500 00	Missouri Insurance Company.	6,200 00	
..do.....	400 00			

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	James Kennerly			1 lot, 28 by 50 feet
	Joseph Philipson			½ of lots Nos. 1, 2, 3, 4, 5, and 6.
				½ of lots Nos. 5, 6, 7, and 8.
				2 lots, Nos. 33 and 34
				Lots Nos. 9, 10, 11, and 12.
	Thomas Brady			½ of lot and house
	Angus L. Langham			104½ arpens
				$74\frac{25}{100}$ acres
				80 arpens
				100 arpens
				40 arpens
Nov. 27, 1839	Robert Temple			1 lot on St. Charles street
Aug. 24, 1840	Joseph W. Walsh, administrator of Wharton Rector.			SW. ¼ of s. 3, t. 58, r. 19.
				NW. ¼ of s. 12, t. 58, r. 20.
				NE. ¼ of s. 27, t. 57, r. 18.
				NW. ¼ of s. 35, t. 58, r. 20.
				SE. ¼ of s. 35, t. 57, r. 19.
				NE. ¼ of s. 14, t. 57, r. 18.
				SW. ¼ of s. 25, t. 58, r. 21.
				NW. ¼ of s. 9, t. 55, r. 17.
				SW. ¼ of s 8, t. 55, r. 20
				SW. ¼ of s. 15, t. 56, r. 20
				NW. ¼ of s. 8, t. 55, r. 16
				NW. ¼ of s. 35, t. 54, r. 17.
				NW. ¼ of s. 33, t. 55, r. 20.
				SE. ¼ of s. 10, t. 56, r. 20
				SE. ¼ of s. 36, t. 56, r. 18
	Bank of Missouri			½ lot, 40 by 75 feet
				Lot 120 by 130, Church street.
Sept. 28, 1847	Charles Gratiot	Chief Engineer, &c.	$31,674 45	NE. ¼ of s. 4, t. 42 N., r. 1 E.
				SE. ¼ of s. 4, t. 42 N., r. 1 E.
				NW. ¼ of s. 4, t. 42 N., r. 1 E.
				SW. ¼ of s. 4, t. 42 N., r. 1 E.
				NW. ¼ of s. 10, t. 42 N., r. 1 E.

e *United States*—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
ouis, Mo	$345 00	Daniel Lument	$2,560 00	
.do	1,552 00	Pierre Chouteau	2,550 00	
.do	100 00	Peter Lindell	1,500 00	
.do	205 00	Thos. Ingraham, jr.	400 00	
.do	85 00	D. D. Page	2,265 00	
.do	200 00	Brown Cozzens	350 00	
.do	625 00			
.do	400 00			
.do	700 00	....do	2,500 00	
.do	300 00			
.do	100 00			
.do	3,000 00	James E. Prather	2,600 00	
county, Mo	40 00			
.do	40 00			
.do	40 00			
.do	40 00			
.do	80 00	Wm. W. Corcoran	425 60	
.do	40 00			
.do	40 00			
ton county, Mo	40 00			
.do	40 00			
.do	40 00			
.do	40 00			
.do	40 00	....do	486 40	
.do	40 00			
.do	40 00			
.do	40 00			
ouis, Mo	200 00	Jacob Cooper	350 00	
.do	2,600 00	Mullikin & Clements	3,340 00	
klin county, Mo	200 00			
.do	320 00			
.do	80 00			
.do	64 00			
.do	128 00			

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Sept. 28, 1847	Charles Gratiot....	Chief Engineer, &c.	.....	NE. ¼ of s. 10, t. 42 N., r. 1 E. SE. ¼ of s. 10, t. 42 N., r. 1 E. Frac. W. ½ of s. 3, t. 42 N., r. 1 E. SW. ¼ of s. 9, t. 42 N, r. 1 E. N. ½ of s. 9, t. 42 N., r. 1 E. SE. ¼ of s. 9, t. 42 N., r. 1 E. NW. frac. s. 11, t. 42 N., r. 1 E. SW. frac. s. 11, t. 42 N., r. 1 E.
May 7, 1842	Thomas Lee.....	Receiver of public moneys.	$8,527 25	SE. ¼ of s. 35, t. 16 N., r. 13 E.; NE. ¼ of SE. ¼ of s. 36, t. 16 N., r. 13 E.; W. ½ of SW. ¼ of s. 36, t. 16 N., r. 13 E Lots Nos. 4 and 5, s. 10, t. 18 N., r. 16 E. ½ of lot No. 3, s. 26, t. 25 N., r. 25 E. Lots Nos. 1 and 2, in block No. 67, in the town of Astor. Lot No. 15 in block No. 67; lot No. 16 in block No. 67.
June 4, 1845	Lucius Lyon.....	.....	.....	SE. ¼ of s. 20, t. 5, r. 11; ½ of lot No. 4, s. 27, t. 17, r. 8; ½ of lot No. 2, s. 21, t. 21, r. 18; ¼ of lot No. 3, s. 21, t. 21, r. 18; ½ of lot No. 7, s. 23, t. 21, r. 18; ¼ of lot No. 8, s. 23, t. 21, r. 18; ½ of lot No. 1, s. 24, t. 21, r. 18; ½ of lot No. 4, s. 27, t. 21, r. 18; ¼ of lot No. 5, s. 27, t. 21, r. 18; ¼ of lot No. 6, s 27, t. 21, r. 18; ½ of lot No. 3, s. 27, t. 23, r. 20.
April 14, 1851	Sylvester Pettibone.	Forfeited recognizance.	.....	SE. ¼ of s. 23, t. 24, r. 21 64 $\frac{59}{100}$ acres..... 45 acres..... Both tracts adjoining Milwaukie.

ıited States—Continued.

situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
unty, Mo....	$160 00			
.....	128 80	Chas. P. Chouteau	$1,862 05	
.....	128 00			
.....	40 00			
.....	128 00			
.....	40 00			
.....	14 78			
.....	9 58			
ɔnsin.				
ty, Wis.....	776 60	Timothy Stillman...	20 00	
.....	98 00			
.....	29 93	Joseph Stringham	175 00	
.....	350 00			
.....	.....	Theodore P. Greene	31 88	
.....	.....	John F. Meade.....	.....	
.....	.....	Michael Harteau...	464 00	
Wis.....	887 47	.....	.....	Remitted by an act of Congress, approved 1st August, 1854.
.....	2,400 00	.....	.....	

Register of lands purchased by agents

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Benj. F. Roberts...	Lieutenant U. S. A.	$5,648 07	About 2,800 acres, being an interest in several Indian claims.
Dec. 29, 1831	Nathaniel Ingram & Sons.	Navy Agents.....	22,207 42	Lots Nos. 21, 22, 23, 24, and 25, square No. 1,047, in the eastern section of the city.
Oct. 13, 1828	Luther Rice and Columbia College.	.....	.....	Two brick buildings on lots Nos. 1 and 2, square 504.
Oct. 13, 1838	Luther Rice.....	.....	.....	Lot No. 1, block No. 504
	Robert Y. Brent, executor and trustee of Robert Brent, deceased.	.....	.....	Lot No. 10, square No. 551; lots Nos. 11 and 12, square No. 551; lots Nos. 27, 28, 29, and 30, square No. 552; lots Nos. 7, 8, 9, 10, 11, 12, 13, 19, and 20, square No. 553; lots Nos. 13, 14, 15, 16, and 17, square No. 554; lot No. 1, square No. 4; lot No. 43, square No. 686; part of square No. 743; lot 1, square No. 705. Lots numbered 1, 2, 3, 4, 5, 6, and 7, in square No. 299. Lots Nos. 17 and 18, in square No. 299. Lot No. 19, in square No. 377. Lots Nos. 17 and 18, in square No. 653. Lot No. 1, in square No. 705. Lots Nos. 1 & 2, in square No. 948. Lot No. 1, in square No. 902.
	Samuel Swartwout.	.....	.....	48,433 acres of land, at the fork of Atoyiac and Angelina rivers. 48,000 acres of land .... 5,000 acres of land ....

of the United States—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Iowa.				
.....	.....	William M[illegible]iver..	$336 00	
District of Columbia.				
Washington, D. C.....	.....	Frederick W. Ritter	210 00	
Washington, D. C.....	.....	J. Seymour.....	1 250 00	
Washington, D. C.....	.....	F. W. Ritter.....	50 00	
.....do.....	.....	.....do.....	210 00	This is the consideration for all the lots, &c., purchased by Mr. Ritter.
.....do.....	.....	W. F. Bayly.....	484 45	
.....do.....	.....	Emily Bunard Mudd	120 00	
.....do.....	.....	Charles Lyon.....	450 00	
.....do.....	.....	Robert M. Combs..	12 00	
.....do.....	.....	William Easby.....	45 60	
.....do.....	.....	Marine Hospital....	.....	
.....do.....	.....	William Easby.....	40 00	
Texas.				
Texas	.....	W. W. Corcoran...	1,001 01	
.....do.....	.....	Alex. R. McKee ...	525 00	
.....do.....	.....	Johnson Price.....	525 00	

List of lands in Illinois, sold by Abel Chandler, special agent,

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Oct. 5, 1847	Joseph Duncan and others.	.....	.....	E. ½ of NW. ¼ of t. 16 N., r. 13 W., containing 80 acres. W. ½ of SE. ¼ of s. 27, t. 16 N., r. 13 W., 80 acres. E. ½ of NW. ¼ of s. 27, t. 16 N., r. 13 W., 80 acres. ¾ of NW. frac. ¼ of s. 28, t. 16 N., r. 13 W., 49 $\frac{83}{100}$ acres.
Oct 17, 1848	Elizabeth C. Duncan and others.	.....	.....	N. ½ of E. ½ of NW. ¼ of s. 5, t. 16 N., r. 2 E., 40 acres. NW. ¼ of s. 4, t. 15 N., r. 2 E., 157 $\frac{84}{100}$ acres. S. ½ of lot No. 1, NW. ¼ of s. 3, t. 15 N., r. 2 E., 40 acres. S. ½ of W. ½ of NE. ¼ of s. 5, t. 16 N., r. 2 E., 40 acres. SW. ¼ of s. 10, t. 16 N., r. 1 E., 160 acres. W. ½ of NW. ¼ of s. 22, t. 16 N., r. 1 E., 80 acres. W. ½ of SW. ¼ of s. 27, t. 16 N., r. 1 E., 80 acres. ½ of lot No. 2, NE. ¼ of s. 2, t. 15 N., r. 1 E., 52 $\frac{88}{100}$ acres. S. ½ of W. ½ of NE. ¼ of s. 11, t. 15 N., r. 2 E., 40 acres. E ½ of NW. ¼ of s. 11, t. 15 N., r. 2 E., 80 acres. NW. ¼ of s. 21, t. 16 N., r. 1 E., 160 acres. Lot No. 1, NE. ¼ of s. 3, t. 15 N., r. 2 E., 80 acres. NW. ¼ of s. 31, t. 16 N., r. 3 E., 160 $\frac{00}{100}$ acres. W. ½ of lot No. 2, NW. ¼ of s. 3, t. 15 N., r. 3 E., 40 acres.

appointment and instructions of Mr. Solicitor Clark.

ere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Ill.....	$80 00			
).....	80 00			
).....	25 00	Peter W. Potter.	$57 97	Conveyed by Mr Clark.
).....	25 00			
Ill.....	22 00			
).....	197 30			
).....	50 00			
).....	20 00			
).....	200 00			
).....	100 00			
).....	100 00			
).....	66 10	Peter W. Potter.	242 26	Conveyed by Mr. Clark.
).....	50 00			
).....	100 00			
).....	200 00			
).....	100 00			
).....	200 75			
).....	50 00			

List of lands in Illinois sold by Abel

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Oct. 17, 1848	Elizabeth C. Duncan and others.	.....	.....	W. ½ of SE. ¼ of s. 13, t. 16 N., r. 2 W., 80 acres. ¼ of s. 7, t. 16 N., r. 1 W., 640 acres. ¼ of N. ½ of s. 18, t. 8, r. as above, 320 acres. ¼ of N. ½ of s. 13, t. 16 N., r. 2 W., 320 acres. ¼ of s. 12, t. 16 N., r. 2 W., 640 acres. W. fractional ½ of s. 36, t. 9 S., r. 4 W., 210 acres. Fractional s. 24, t. 9 S., r. 4 W., 80.75 acres. Part of SW. ¼ of s. 12, t. 9 S., r. 5 W., 60.62 acres.
Oct. 23, 1848	Elizabeth C. Duncan and others.	.....	.....	½ of lot 3, s. 15, t. 10 N., r. 11 W., 40 acres. ½ of lot 4, W. ½ of s. 15, t. 10 N., r. 11 W., 40 acres. ½ part of SE. ¼ of SE. ¼ of s. 10, t. 10 N., r. 11 W., 20 acres. ½ part of E. ½ of NW. ¼ of s. 22, t. 10 N., r. 11 W., 40 acres. ½ of W. fractional s. 14, t. 10 N., r. 11 W., 30.75 acres. ½ of lot No. 1, s. 15, t. 10 N., r. 11 W., 40 acres. ½ of W. ½ of SE. ¼ of s. 9, t. 10 N., r. 11 W., 40 acres. W. ½ of SW. ¼ of s. 9, t 10 N., r. 11 W., 40 acres.
Nov. 1, 1848	Elizabeth C. Duncan and others.	.....	.....	In the town of Warsaw— Part of lot 3, block 21.. Part of lot 7, block 34... Part of lot 2, block 39... Part of lot 5, block 67... Part of lot 9, block 52... Part of lots 7 and 12, block 16. Part of lot 1, block 49.. Part of lot 5, block 33... Part of lot 7, block 26... Part of lot 6, block 76..

Chandler, special agent, &c.—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Sangamon, Ill.	$100 00			
------do	200 00			
------do	100 00	Peter W. Potter.	$144 00	Conveyed by Mr Clark.
------do	80 00			
------do	160 00			
Jackson, Ill.	26 00			
------do	10 09	-----do-----	70 25	Conveyed by Mr. Clark.
------do	15 50			
Clark, Ill.	10 00			
------do	10 00			
------do	5 00			
------do	10 00			
------do	3 84	-----do-----	58 15	Conveyed by Mr. Clark.
------do	10 00			
------do	10 00			
------do	10 00			
------do	20 00			
------do	14 00			
------do	30 00			
------do	79 00			
------do	11 00			
------do	16 00			
------do	10 00			
------do	26 50			
------do	16 00			
------do	20 00			

List of lands in Illinois sol

When conveyed or set off to the United States	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lo
Nov. 1, 1848	Elizabeth C. Duncan and others.	.....	.....	Part of lot 1, Blocks 172 a Block 186... Block 187... Block 174... Lot 3 of SE. 4 N., r. 9 V SE. ¼ of s. 3 7 W., 160 a SW. ¼ of s. 2 7 W., 160 a NW. ¼ of s. 2 6 W., 160 a SE. ¼ of s. 2 6 W., 160 a NE. ¼ of s. 3 8 W., 160 a SW. ¼ of s. 2 7 W., 160 a NW. ¼ of s. 2 8 W., 160 a NE. ¼ of s. 1 7 W., 160 a S ½ of s. 17, W., 320 acr SW. ¼ of s. 4 7 W., 160 a
Oct. 23, 1848	Elizabeth C. Duncan and others.	.....	.....	Part W. ½ N t. 8 N., r. 5 l Part of E. ½ o s. 35, t. 8 20 acres. W. ½ of SE. 8 N., r. 5 acres. E. ½ of SW. 8 N., r. 5 E E. ½ of SE. ¼ 8 N., r. 5 E NW. ¼ of SW t. 7 N., r acres. SW. ¼ of SW t. 7 N., r. 5 l SW. ¼ of SW. 6 N., r. 8 E Lots in Ewi Lot No. 2, in Lots Nos. 1 block No. 1 Lots Nos. 3, and 8, in bl

ler, special agent, &c.—Continued.

ere situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
l.....	$30 00			
o.....	20 00			
o.....	19 00			
o.....	10 00			
o.....	16 00			
o.....	27 50			
o.....	160 00	Peter W. Potter.	$386 00	Conveyed by Mr. Clark.
o.....	200 00			
o.....	80 00			
o.....	128 00			
o.....	56 00			
o.....	48 00			
o.....	80 00			
o.....	48 00			
o.....	96 00			
o.....	40 00			
m, Ill.....	5 00			
o.....	60 00			
o.....	73 47			
o.....	63 20			
o.....	9 87			
o.....	5 00			
o.....	5 00			
o.....	5 00	Peter W. Potter..	142 05	Conveyed by Mr. Clark.
o.....	10 00			
o.....	6 00			
o.....	12 00			

List of lands in Illinois sold by Abel

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Oct. 23, 1848	Elizabeth C. Duncan and others.	.....	.....	Lots 1 and 2, in block No. 11.
				Lots Nos. 3, 4, and 5, in block No. 11.
				Lot No. 6, in block No. 11.
				Lot No. 7, in block No. 11.
Oct. 14, 1848	Elizabeth C. Duncan and others.	.....	.....	N. ½ of W. ½ of NE. ¼ of s. 31, t. 14 N., r. 11 W., 40 acres.
				SE. ¼ of SE. ¼ of s. 14, t. 17 N., r. 12 W., 40 acres.
				NW. ¼ of NW. ¼ of s. 32, t. 18 N., r. 8 W., 40 acres
				W. ½ of SW. ¼ of s. 13, t. 21 N., r. 8 W., 80 acres.
				W. ½ of NW. ¼ of s. 24, t. 21 N., r. 8 W., 80 acres.
				NE. ¼ of NE. ¼ of s. 21, t. 9 N., r. 2 E., 40 acres.
April 29, 1830	Bank of Edwardsville.	.....	.....	SW. s. 6, t. 1, r. 2, 269.15
				Also, 320 acres.....
				Also, 160 acres.....
				Also, 160 acres.....
				Also, 160 acres.....
Aug. 12, 1839	John McFadden....	.....	.....	SW. ¼ of s. 20, t. 9, r. 4, 160 acres.
				NE. ¼ of s. 32, t. 15, r. 6 E, 160 acres.
				SE. ¼ of s. 4, t. 7, 160 acres.
April 9, 1851	J. Smith and others.	.....	.....	Lots Nos. 1, 2, 3, and 4, in block No. 97; lots Nos. 3 and 4, in block No. 98; lots Nos. 1 and 2, in block No. 99; lots Nos. 1, 2, 3, and 4, in block No. 110; lot No. 1, in block No. 100, and lots Nos. 1 and 2, in block No. 98.
				Lot No. 3, in block No. 107; lots Nos. 2 and 3, in block No. 104; E. ½ of W. ½ of lot No. 4, block No. 106; lot No. 3, in block No. 150.

Chandler, special agent, &c.—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Effingham, Ill.....	20 00			
.....do.....	45 00			
.....do.....	10 00			
.....do.....	5 00			
Scott, Ill.....	40 00			
Cass, Ill.....	40 00			
.....do.....	20 00			
Mason, Ill.....	32 50			
.....do.....	20 00	Sam'l H. Barnes.	$373 83	No conveyance.
Fayette, Ill.....	10 00			
Clinton, Ill.....	.....			
Bond, Ill.....	.....			
Clinton, Ill.....	.....			
St. Clair, Ill.....	.....			
Fayette, Ill.....	.....			
.....do.....	.....			
.....do.....	.....			
.....do.....	.....			
City of Nauvoo, Ill.....	.....	W. J. Turner.....	218 00	.....Do.
.....do.....	.....	E. C. Yates.....	211 75	.....Do.

List of lands in Illinois sold by Abel

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
April 9, 1851	J. Smith and others.	.....	.....	⅛ of lots Nos. 2 and 3, in block No. 109. ⅛ of lots Nos. 2 and 3, in block No. 111. SW. ¼ of s. 10, t. 5 N., r. 8 W.; NE. ¼ of s. 18, t. 6 N., r. 7 W.; SW. ¼ of s. 9, t. 6 N., r. 7 W.; NW. ¼ of s. 22, t. 6 N., r. 7; NE. ¼ of s. 31, t. 5, r. 7; S. ½ of NW. ¼ of s. 32, t. 3 N., r. 8 W. 80 square rods on the NE. of the SE. ¼ of s. 31, t. 6 N., r. 5 W. Lots in town of Webster, viz: Lot No. 4, in block No. 1. Lots Nos. 1 and 4, in block No. 2; lots Nos. 2 and 4, in block No 3; lots Nos. 2 and 3, in block No. 4; lots Nos. 1, 2, and 4, in block No. 5; lot No. 1, in block No. 9; lot No. 1, in block No. 10; lots Nos. 1 and 4, in block No. 2. Lot No. 2, in block No. 2; lot No. 3, in block No. 3; lot No. 3, in block No. 2; lot No. 1, in block No. 3. Lot No. 4, in block No. 7; lot No. 1, in block No. 20; lot No. 4, in block No. 20; lots Nos. 3 and 4, in block No. 21. ½ of lot No. 2, in block No. 7. Lot No. 4, in block No. 9. Lot No. 2, in block No. 12; lot No. 4, in block No. 12; lot No. 4, in block No. 13; lot No. 4, in block No. 18. Lot No. 2, in block No. 22 Lot No. 4, in block No. 23

indler, special agent, &c.—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
of Nauvoo, Ill		G. Wahl	$20 25	No conveyance.
..do		R. H. Looms	30 00	Do.
..do		Wm. J. Turner	102 00	Do.
..do		James Welch	60 50	Do.
..do		Thomas Geddis	9 25	Do.
..do		Wm. B. Pellet	110 00	Do.
....do		Hickerson Wright	40 00	Do.
....do		Fitzgerald Worley	33 25	Do.
....do		J. W. Taylor	3 50	Do.
....do		M. McLaughy	7 50	Do.
....do		Jabez Beebee	35 50	Do.
....do		Wm. J. Babbitt	6 25	Do.
....do		Isaac Welch	5 25	Do.

List of lands in Illinois sold by Abel

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
April 9, 1851	J. Smith and others	.....	.....	Lot No. 2, in block No. 1; lot No. 2, in block No. 3 Lot No. 1, in block No. 3; lot No. 4, in block No. 3 NW. ¼ of s. 29, t. 6 N., r. 7 W.; SW. ¼ of s. 34, t. 6 N., r. 7 W.; SE. ¼ of s. 28. t. 6 N., r. 7 W.; NE. ¼ of s 35, t. 6 N., r. 7 W.; SE. ¼ of s. 14, t. 6 N., r. 7 W.; NE. ¼ of s. 9, t. 3 N., r. 6 W.
Oct. 23, 1848	Elizabeth C. Duncan and others.	.....	.....	Lots in Ewington, viz: Lots Nos. 1, 2, 6, 7, and 8, in block No. 15. Lots Nos 1, 2, 3, 4, 5, 6, and 7, in block No 13. Lots Nos. 1, 2, 3, 4, and 5, in block No. 14. Lots Nos. 1 and 2, in block No. 16. Lots Nos. 6 and 7, in block No. 16. Lot No. 8, in block No. 6 Lots Nos. 1, 2, 3, and 4, in block No. 17. Lots Nos. 1 and 2, in block No. 18. Lots Nos. 3, 4, and 5, in block No. 18. Lots Nos. 1, 2, 3, 4, 5, 6, 7, and 8, in block No. 19 Lot No. 1, in block No 20 Lot No. 7.....
Nov. 16, 1852	Jas. W. Stephenson	.....	.....	Lots Nos. 76, 77, 78, 79, 81, 83, 84, 85, 86, 87, and 88, on Bench and Gratio streets. Lots Nos. 14, 16, and 18, on Br street. Lots Nos. 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 15, in block No. 28. Undivided ½ of lot No. 17, in block No. 28. Lots Nos. 1 and 2, in block No. 29. Lots Nos. 2 and 5, in block No. 44. Lots Nos. 1 and 3, in block No. 41.

dler, special agent, &c.—Continued.

here situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Nauvoo, Ill.....	.....	R. W. Dale.....	$10 25	No conveyance.
do.....	.....	S. H. Tyler, jr.....	10 00	.....Do.
do.....	.....	Samuel H. Barnes..	92 00	.....Do.
ıam, Ill.....	10 00	P. W. Potter....	142 05	.....Do.
do.....	128 00			
do.....	24 00			
do.....	10 00			
do.....	14 00			
do.....	8 00			
do.....	8 00			
do.....	4 00			
do.....	3 00			
do.....	8 00			
do.....	5 00			
do.....	12½			
of Galena, Ill.....	.....	Isaac P. Stevens and A. E. Chandler.	81 50	.....Do.
do.....	.....	.....do.....	33 50	
do.....	.....	.....do.....	126 55	
do.....	.....	.....do.....	6 00	
do.....	.....	.....do.....	17 50	
do.....	.....	.....do.....	14 75	
do.....	.....	.....do.....	16 00	

List of lands in Illinois sold by Abel

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Nov. 16, 1852	Jas. W. Stephenson	.....	.....	Lot No. 3, in block No. 42. Lot No. 2, in block No. 36. Lot No. 38, on Br. and Prospect streets. Lot No. 8, in block No. 3 Lots Nos. 9, 10, and 11, in block No. 3. Undivided ½ of lot No. 57, on the prairie. Undivided ½ of lot No. 55, on the prairie. Lot No. 39, and S. ½ of lot No. 40, on Bench street. Lot No. 13, in block No. 3 SW. ¼ of s. 21, t. 28 N., r. 1 E. NW. ¼ of s. 21, t. 28 N., r. 1 E. N. ½ of NW. fractional s. 18, t. 28 N., r. 1 W., $64\frac{74}{100}$ acres. Part of NE. ¼ of s. 27, t. 28 N., r. 1 E., $21\frac{84}{100}$ acres NW. s. 29, t. 28 N., r. 1 E.

The following lands are still in charge

Dec. 25, 1825	James C. Wilson...	Duty bond.....	.....	Lot in Alexandria, conveyed in trust to Samuel J. Potts.
July 20, 1849	Daniel Winslow, David Winslow, and Jas. N. Winslow.	Judgment June 26, 1849.	$5,211 87	Lot of land in Portland, on the NE. side Cumberland street. Also a lot of land in Westbrook, Cumberland county, and buildings thereon.

Chandler, special agent, &c.—Continued.

Where situated.	Price at which it was conveyed or set off.	To whom sold.	Amount sold for.	Remarks.
Town of Galena, Ill		Isaac P. Stevens and A. E. Chandler.	$15 75	
do		do	12 50	
do		do	18 75	
do		do	7 00	
do		do	32 75	
		do	12 50	
		Nicholas Dowling	10 00	No conveyance.
do		B. H. Campbell	24 75	Do.
do		Andrew M. Haines.	33 50	Do.
Joe Daviess, Ill		Isaac P. Stevens and A. E. Chandler.	56 00	Do.
do		do	31 00	
do		do	45 00	
do		do	26 00	
do		do	130 00	

of the Solicitor's office, undisposed of.

Virginia.				
Alexandria, Va				Offer for this under consideration.
Maine.				
Portland, Me	$1,600 00			Petition before Congress for relief; pending.
Cumberland county, Me.	3,611 87			Set off under execution on a judgment against Daniel Winslow, &c., on a contract to supply provisions to Navy Department.

Lands still in charge of the Solicitor's

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
Aug. 1848	B. A. Ludlow.....	Late surveyor general.	.....	W. ½ of SW. ¼ of s. 30, t. 7 S., r. 10 W., and E. ½ of SE. ¼ of s. 25, t. 7 S., r. 11 W.
	Benj. Smith.....	.....	.....	Bald Head Island, containing 6,840 acres.
April, 1834	Jas. C. Wilson.....	.....	.....	One-seventh of 11,000 acres on Kinnikinnic creek.
	Andrew Irwin.....	Duty bond.....	.....	1,500 acres.....
Aug. 3, 1853	Henry & Dennis Tilden.	Forfeited recognizance.	.....	Certain lands in Barre.
Nov. 1851	Jacob Slingerland..	Fraud on Pension Office.	.....	About 10 or 11 acres of land.
Nov. 2, 1853	Geo. B. Dameron ..	.....	.....	Lot Nos. 1 and 2 in block No. 33.

office, undisposed of—Continued.

Where situated.	Price at which it was conveyed or set off.			Remarks.
Mississippi.				
....	$350 00	.....	.....	Bid in for $350 by the agent of the United States, at marshal's sale, under an execution against Ludlow for $2,450 04.
North Carolina.				
Brunswick county, N. C.	.....	.....	.....	Conveyed in trust to Jos. G. Swift; title in litigation. No offer has been made for this property.
Kentucky.				
Mason county, Ky.....	.....	.....	.....	Advertised twice for sale by Solicitor, and no bidder
Tennessee.				
Bedford county, Tenn...	.....	.....	.....	Title disputed; no offer has been made for this property.
Vermont.				
Washington county, Vt..	727 29	.....	.....	Set off to the United States. Offer for this property under consideration.
Royalton, Vt.....	1,040 00	.....	.....	Set off to the United States under an execution. Offer for this property under consideration.
Wisconsin.				
City of Milwaukie, Wis..	10,454 75	.....	.....	This property is subject to redemption for 27 months from day of sale, 2d of November, 1853; and said sale will become absolute on the 3d of February, 1856. Title of the United States not complete till February, 1856.

Lands still in charge of the Solicitor's

When conveyed or set off to the United States.	Names of debtors or former owners on whose account conveyed.	Nature of debt.	Amount of debt or judgment under which it was acquired.	Tracts or lots of land.
	Jesse Hoyt.....	.....	.....	One house and lot, No. 23 Pine street; one house and lot, No. 25 Pine street. About 6,000 acres of land in Illinois, and about 80 acres of land at Havre de Grace, Md.
Aug. 31, 1842	John B. Coddington and wife.	Representatives of Jos. Watson, surety of Henry Ashton, marshal of the District of Columbia.	.....	Lot No. 5 in reservation No. 11, on B street, with two-story brick house.

undisposed of—Continued.

here situated.	Price at which it was conveyed or set off.			Remarks.
New York.				
.....	.....	.....	.....	This property is in charge of J. P. Crosby and Samuel J. Tilden, trustees and receivers appointed under decree of court. District attorney of New York instructed to cause the trust to be executed.
ict of Columbia.				
igton, D. C.....	$1,379 87½	.....	.....	Conveyed in trust to P. R. Fendall, for debt of Henry Ashton, late marshal, &c. Act of last session of Congress passed for relief in this case.

No. 29.

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,
November 24, 1854.

SIR: In compliance with your letter of the 4th of August last, I have the honor to report that the business of this office has been conducted, during the past fiscal year, in an efficient and satisfactory manner, notwithstanding its general expansion, in consequence of the rapid increase of our population and of the settlement of our territory. I am not aware that there exists a necessity for any legal enactments with the view of securing a greater degree of efficiency or security for the system, further than may be deemed necessary to provide for the increase of expenses, occasioned naturally and inevitably by the great increase of business.

The receipts of money covered into the treasury during the past year, by 4,781 warrants, were:

For customs, lands, and miscellaneous	$75,023,370 40
For interior department	528,495 74
For military department	8,800,941 72
For naval department	950,565 73
Total	85,303,373 59

The payments out during the same time on 13,898 warrants, and about the same number of drafts, were:

For civil, miscellaneous, diplomatic, and public debt	$51,505,661 29
For interior department	3,319,405 82
For military department	20,534,571 20
For naval department	11,749,151 26
Total	87,108,789 57

The amount deposited with sundry depositories to the credit of the Treasurer, for the service of the Post Office Department, was	$4,382,946 10
And payments made on 5,578 post office warrants	3,703,838 06
Balance at close of fiscal year	679,108 06

The actual transportation of coin from different points of the Union to other points, in order to meet the disbursements required at different points and the distribution of the silver coin and of small gold for circulation, has required the issue of 527 transfer drafts, covering the amount of $24,031,096 99, some of which have been disposed of, at the point to which the transfer was directed, at a premium, and the coin paid *therefor* to the government depositary before he delivered the draft to

the purchaser. Some have been disposed of at par, none at lower rate; but where drafts could not be so disposed of, the coin has been safely and speedily transported under your directions, and in strict conformity with them, at a small expense. The community at large has been much benefited by sending to the various depositories silver change of all denominations and small gold from the mint, with instructions to pay the same out to applicants in exchange for larger coin. In this manner the people have been abundantly supplied with silver change, for which they had previously been compelled to pay from two to five per cent., and trade has been relieved at the same time from a very great inconvenience, an insufficiency of small change. The advantages accruing from this measure have greatly overbalanced the expense incurred, in furnishing a sound and convenient currency. There has been furnished and put into circulation from this office, within the fiscal year, at least $200,000 in small change.

I beg leave here to state that the messenger in the Treasurer's office is necessarily employed all his time as a clerk in the treasury proper, whilst his appropriate duties are performed by laborers, and I suggest for your approval, that one additional clerk of the first class be allowed for the office proper.

The following is an exhibit of the operations of the money branch of this office for the last fiscal year, and, for the reason that its expansion is of a recent date, it is extended over the first quarter of the present fiscal year, for the purpose of showing more satisfactorily its present condition and increasing importance.

For fiscal year ending June 30, 1854:

Receipts.—For transfer drafts, and from collectors, postmasters, and other officers and persons..		$4,564,444 07
Payments.—On drafts drawn by Treasurer United States.....		$4,462,999 24
For disbursing officers, including compensation of members of House of Representatives, 10,013 checks and Speaker's certificates.....	$3,011,657 78	
Interest on loans, 6,426 coupons.....	170,870 00	
Interest transferable stock.	79,632 01	
		$3,262,15 979

The following summary for the quarter ending 30th September, 1854, will show the progressive increase of business consequent upon keeping accounts with disbursing officers.

Payments.—Of 5,050 checks.....	$1,679,114 10	
Interest on loans, 2,428 coupons.....	62,200 00	
Interest transferable stock.	34,981 98	
		$1,776,296 08

These settlements and figures are presented, not as matters of account, but as data on which to found opinions as to the extent and variety of the practical details of the official duties performed by the employés in the money room of the treasury in relation to receiving and paying of money, and the incidental labor of making out, recording, accounting for daily, and reporting weekly upon the various operations.

From the foregoing statement it will be seen that the special addition to the labors and responsibilities of the money room of this office have been increased at least one hundred per cent. in carrying out your regulations in regard to the execution of the independent treasury system, by which the Treasurer has been made the depositary and fiscal agent, to receive from disbursing officers of the government the public moneys in their hands, safely to keep, and the same to pay out, in detail, to the order of such disbursing officers.

The present condition of money affairs is a significant indication of the consequences that must have been anticipated if this regulation had not been adopted, and the public moneys advanced to disbursing officers had continued to be deposited in banks and with bankers, and had been used by them, as a basis for increasing their business and extending their circulation. Not only would the contraction now going on, and the consequent embarrassment and distress of the commercial community, been much greater than it is, but the public moneys themselves would have been placed in imminent danger.

As was expected, however, carrying out the regulations with respect to the disbursing officers, has added much to the responsibility and labor of the two individuals in this branch of the office, and in my opinion an additional clerk should be provided to assist them in their duties.

I have the honor to be, very respectfully, your obedient servant,

SAM. CASEY,
Treasurer U. S.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 30.

REPORT ON THE PUBLIC DEPOSITORIES.

TREASURY DEPARTMENT,
May 26, 1854.

SIR: In conformity with the 11th section of the act of August 6, 1846, entitled "An act to provide for the better organization of the Treasury Department," you are hereby appointed a special agent to examine the books, accounts, and money on hand in the offices of all the assistant treasurers of the United States, except at San Francisco, and designated depositories, of which a list accompanies this letter.

In making these examinations you will inquire particularly—

1. Whether the safeguards against fire, thieves, and burglars, are sufficient in the several depositories.

2. Whether the books, accounts, and returns are kept in that accurate and uniform manner which the law prescribes.

3. Whether the examinations which the 12th section of the law requires are regularly made, and in such a manner as to fulfil the intentions of the law.

4. Whether the amount of money in each depository corresponds with the amount which the books and returns call for.

5. Whether anything further can be done to promote the convenience of those officers whose duty it is to receive, keep, pay, and transfer the public moneys, and also the convenience of those to whom payments are made.

6. Whether anything more can be done to facilitate the transfer of the public funds from place to place, and to lessen the expense thereof.

7. What disbursing officers keep deposites in the depositories, and what the balance to their credit; and, on the other hand, if any disbursing officers neglect to deposite, how they otherwise keep the public moneys in their hands.

8. Whether the different requirements of the law, and the treasury regulations made in pursuance of the law, are strictly attended to, including that provision which requires public officers to credit the United States with any premium received on drafts.

On all these points you will converse fully and freely with the officers of the different depositories that you may visit, obtaining from them all information it is in their power to impart, and giving them, in return, such information respecting the requirements of the law, and their duties on it, as it may be in your power to communicate and they may wish to receive.

At the close of the examination of each depository you will make a brief report of its condition to this department, but reserve any general remarks you may have to make for a general report at the conclusion of your term of duty.

I am, very respectfully,

JAMES GUTHRIE,
Secretary of the Treasury.

W. M. GOUGE, Esq., *Washington, D. C.*

List of depositories to be examined.

Boston, Massachusetts.	Tallahassee, Florida.
New York, N. Y.	Mobile, Alabama.
Buffalo, New York.	New Orleans, Louisiana
Philadelphia, Pennsylvania.	Little Rock, Arkansas.
Pittsburg, Pennsylvania.	Nashville, Tennessee.
Baltimore, Maryland.	St. Louis, Missouri.
Norfolk, Virginia.	Dubuque, Iowa.
Richmond, Virginia.	Chicago, Illinois.
Wilmington, North Carolina.	Detroit, Michigan.
Charleston, South Carolina.	Jeffersonville, Indiana.
Savannah, Georgia.	Cincinnati, Ohio.

N. B.—The office at Washington city had previously been examined, under a special commission, by Richard Smith, esq., president of the Bank of the Metropolis, Washington city, James C. Pickett, esq., formerly one of the Auditors of the United States, and William M. Gouge. J. Ross Browne, esq., was specially appointed to examine the office at San Francisco.

WASHINGTON CITY, *November* 27, 1854.

SIR: In compliance with the instructions contained in your letter of May 26th, I have examined the treasury depositories at Little Rock, Arkansas; Nashville, Tennessee; St. Louis, Missouri; Dubuque, Iowa; Chicago, Illinois; Jeffersonville, Indiana; Cincinnati, Ohio; Baltimore, Maryland; Philadelphia and Pittsburg, Pennsylvania; New York city and Buffalo, New York; Detroit, Michigan; and Boston, Massachusetts.

From each of these places I addressed a letter to you giving a particular statement of the condition of the depository there situated. I have not yet had time to visit the depositories in the southern States; but as those I have examined contain the far greater portion of the public funds, and as they show the operation of the system, it will be proper in me, as the session of Congress is approaching, to give the general result of my inquiries, as called for in the last paragraph of your letter.

The first point I was directed to inquire into was—

"1st. Whether the safeguards against fire, thieves, and burglars are sufficient in the several depositories."

When the constitutional treasury system was first brought into operation, it was under great disadvantages. In but few of the places where public funds are kept had the government buildings of its own; and where it had buildings, in but few of them were suitable provisions for the safe-keeping of the public funds. In the whole valley of the Ohio—rich and populous as it is—the United States had not a building or a vault in which to deposite a dollar or a paper. In those parts of the country in which government had buildings of its own, few *of them* had vaults and safes of proper construction. Even in the mint

at Philadelphia, there was but one money-vault—one being all that, at the time that edifice was constructed, was deemed necessary.

Under these circumstances, the Treasury Department appears to have made such arrangements as it could for the safe-keeping of the public moneys. But the funds at its disposal for this purpose were very limited; and, in not a few cases, the officers of the depositories had, out of their private means, to provide for the safety of the public money intrusted to their care. The securities they adopted were such as circumstances forced upon them, and were sometimes quite original in their character. One depository in the western country that I visited in 1840 reminded me more strongly of what Robinson Crusoe's fortification may be supposed to have been, than anything I have seen either before or since. A short description of it will be proper for the benefit of posterity, if not for the enlightenment of the present generation.

The chief tavern in the town was the building believed to afford the best security, and an apartment adjoining the bar-room was made a depository of the treasure of the United States. Immediate access from the bar-room to the depository was shut off by closing the door of communication, and, as further security, the partition-wall was lined with boards; but as the glass lights in the communicating door were left uncovered, in order that the keeper of the public treasure might, when in the bar-room, see into his own apartment, a determined burglar, could, in a few minutes, have forced his way in.

The entrance into the depository was through a back passage under a stairway. Every person who attempted to enter had to stoop till he was almost double, and then he found his further progress obstructed by a grated door, fastened by an iron chain in such a way that it could not be opened except by main force, or with the consent of the subtreasurer. When in the depository, the citizen who had business there found it divided into two apartments by a temporary partition. One of these was lighted by a single window, defended by iron grates of no great strength. In this division of the room the officer kept the chief part of his silver in boxes; screening the boxes themselves, as well as he could, from public view, by covering them with a wooden casing, somewhat resembling in form a giant coffin. In the other division of the room, being that to which there was entrance under the stairway, there was an iron safe, in which the depositary kept his gold and so much silver as he could store therein. Around this apartment ran a low gallery, constructed by the depositary expressly that, in case of attack, he might, if in danger of being overpowered below, retire above, and shower down upon his assailants stone bottles and other missiles of this kind, of which he had provided an abundant store. He slept in this room, and guns, pistols, and pikes completed his assortment of weapons, offensive and defensive.

In this fantastical fortification was kept, for years in succession, hundreds of thousands of dollars of the United States money, simply because Congress had made no appropriation to provide anything better. This was not in an obscure part of the country. It was in Jeffersonville, Indiana, immediately opposite to Louisville, the largest city in Kentucky.

In my special reports I have given an exact description of each depository that I have visited. That at Boston is the only one with all the strength and security which a depository ought to have, when it is intended to be a place for the permanent safe-keeping of millions of the public money. At the other chief depositories the provisions for safety may be said to be good, though such as to admit of improvement. Such improvements as would be of a costly character can be deferred till the time comes for altering the public buildings in those places, or for erecting new ones in their stead.

It has been resolved to build a number of new custom-houses. If, in each of these, adequate provision be made for the safe-keeping of such funds as may be there collected, and brought there from other places, a moderate appropriation by Congress will enable the department to make all the necessary arrangements for the proper keeping of the public money in the present depositories.

It is a proposition too plain to require proof, that in the treasury offices at least as good provision should be made for the safe-keeping of the public money as brokers and bankers deem necessary for the funds in their possession. At present, our twenty-four public depositories contain about half as much specie as our twelve hundred banks; but there are in some of the depositories less adequate provisions for the safe-keeping of large sums of gold and silver than the banks deem necessary for the keeping of relatively small sums.

"2d. Whether the books, accounts, and returns are kept in that accurate and uniform manner which the law prescribes."

In the treasury offices the business of account-keeping is much more simple than it is in large mercantile establishments. The depositaries have nothing to do with profit and loss, and other factitious accounts. All their main books are in reality so many cash-books, in which the daily receipts are entered on one page, and the daily payments on the page opposite. In the large depositories, where there are several cash-receivers, cash-keepers, and cash-payers, several cash-books are required, and these are all so arranged as to serve as checks on one another. In the smaller depositories, where there is but one officer, and where the transactions are small, a single cash-book is all that is necessary.

Besides these cash-books the officers keep letter-books, registers of drafts drawn on them, receipt-books, &c.; but all these are mere auxiliaries to their cash-books, or records of receipts and payments.

Throughout the depositories one principle is adhered to in keeping the accounts, though the number of books kept necessarily varies with the extent and nature of the business done at each. In all that I visited I found the books and returns kept in such a way as to make their transactions easily understood, though in some of the smaller ones the accounts and moneys of the officer, as a treasury depositary, were not kept as distinct as they ought to have been from his accounts and moneys as a collector of customs, or as a land office receiver.

In the large depositories the cash is balanced daily; in the smaller generally about once a week.

"*3d.* Whether the examinations which the 12th section of the law

requires are regularly made, and in such a manner as to fulfil the intentions of the law."

This section declares that, in addition to the examinations to be made by special examiners, as provided for in the 11th section, "it shall be the duty of each naval officer and surveyor, as a check upon the assistant treasurers, or the collector of customs of their respective districts; of each register of a land office, as a check upon the receiver of his land office; and of the director and superintendent of each mint and branch mint, when separate offices, as a check upon the treasurers respectively of the said mints, or the persons acting as such, at the close of each quarter of the year, and as much more frequently as they shall be directed by the Secretary of the Treasury to do so, to examine the books, accounts, returns, and money on hand, of the assistant treasurers, collectors, receivers of land offices, treasurers of the mint and each branch mint, and persons acting as such, and to make a full, accurate, and faithful return to the Treasury Department of their condition."

At Washington city, D. C., Pittsburg, Pennsylvania, Cincinnati, Ohio, Nashville, Tennessee, Richmond, Virginia, and Buffalo, New York, there are no officers resident charged with this duty. The depositories in those places are subject to examination only by special examiners appointed by the Treasury Department. In the other depositories visited by me, the periodic examinations required by the 12th section, and which, by order from the Treasury Department, are to be made once a month, are made in such a manner as to fulfil the intentions of the law, excepting a few of the smaller depositories in which this duty has been neglected, but in which, there is reason to believe, it will be neglected no longer.

"4th. Whether the amount of money in each depository corresponds with the amount which the books and returns call for."

In each depository I found the amount of money which the books and returns called for, except that at Pittsburg. In that there was a deficiency of $9,956 62, caused by a robbery committed some time previous.

The money there was kept in an unfinished building, in such a way as to invite aggression. The architect had placed a vault in the room, but it was intended only for the safe-keeping of books. It was constructed of thin walls of brick, unlined with iron. It had two iron doors, but only the outer one had any fastening, and that was of the most common construction.

Mr. Hastings, the collector of customs and depositary at Pittsburg, as he was on his way after nightfall to his home in Allegheny City, was attacked by foot-pads and nearly murdered. They took from him his watch, nine hundred dollars in money, (his private funds,) and the key of the vault. On the same night the public money was abstracted; but as the robbers shut the door of the vault, and locked it after they had attained their object, it was not known till next morning that a robbery had been committed.

Having been informed of the inadequacy of the defences in the custom-house at Pittsburg, the Treasury Department had authorized the collector to employ two watchmen, though the sum then in the depository was not large. Two watchmen were accordingly employed, but

they proved unfaithful to their trust. One of them was drunk and asleep, perhaps had been drugged; the other is strongly suspected of having aided in the robbery.

There will be no loss to government, as the bonds given by the depositary will cover the amount abstracted; but the loss will fall heavy on a worthy man.

Some useful lessons may be derived from this mishap. If the double lock and key system, which is in use in the large depositories and some of the smaller ones, had been in use in Pittsburg, the foot-pads would have had to assail two men instead of one in order to get possession of both keys, and there is little probability that both of the holders of the keys would have been at one time in such a place or places as to invite an attack.

Again: public depositories should be so constructed that the money in them will be secure, even if the watchmen employed prove unfaithful to their trust. They should be so strong, and constructed in such a way, as to bid defiance to any attack which may be made upon them by any combination of burglars in the length of time burglars would have to operate. The depository at Boston is the only one that at present fully answers this description.

"5th. Whether anything further can be done to promote the convenience of those officers whose duty it is to receive, keep, pay and transfer the public money, and also the convenience of those to whom payments are to be made."

At some of the depositories some inconveuience is experienced from the want of suitable scales for weighing gold and silver, and various little conveniences might be supplied to the others which would greatly facilitate business. To enumerate them here would be tedious, and is unnecessary, as what is wanted at each depository is mentioned in my special reports. A moderate appropriation is all that is required for strengthening the present depositories so as to make them secure from fire, thieves, and burglars, and fit them up with every desirable convenience.

"6th. Whether anything more can be done to facilitate the transfer of the public funds from place to place, and to lessen the expense thereof."

In a well regulated treasury system, all unnecessary transfers of public funds will be carefully avoided. At present the government is occasionally under the necessity of making some transfers simply because the securities against fire, thieves and robbers, at the places where the money is collected, are not deemed sufficient. Transfers from these motives will be unnecessary, if the depositories be strengthened in the manner above recommended.

It will probably be advisable before long to establish a depository in Minnesota, and another high up the Missouri, if the Kansas and Nebraska Territories shall be settled as rapidly as is anticipated. This will save the risk and expense of transporting part of the money collected at the land offices in the far west to the present depositories at St. Louis and Dubuque, and afterwards carrying it back again to defray the expenses of Indian agencies and other charges against the United States government in those distant regions.

Where transfers of the public money are actually necessary, they can, in most parts of the country, owing to the facilities which railroads and steamboats afford, be made from one depository to another with great dispatch and at a very small expense. But even this is, in many instances, made unnecessary by the use of transfer drafts.

For example: A person in Washington city wishes to pay a sum of money in New York. He deposites the gold or silver in the treasury office at Washington, and receives an order in return for an equal amount of gold and silver on the assistant treasurer at New York. In this way the government is saved the expense of bringing gold and silver from New York to Washington city, and private individuals the expense of carrying gold and silver from Washington city to New York. The government is perfectly secure, for it does not issue the transfer draft till the gold or silver is actually paid into the treasury office. The private individual runs no risk, for the gold and silver on which the draft is drawn is actually in the assistant treasurer's office. At the same time these drafts are for such amounts that they do not become a part of the circulating medium. They are simply contrivances to prevent the unnecessary transportation of specie from place to place.

To a considerable extent, the cost of transporting the public funds from one depository to another is already avoided by means of these transfer drafts, and will be to a greater extent as soon as the system is more generally understood.

Immigrants and others are now subject to some risk and expense in carrying money intended for the purchase of lands far into the interior. There the money is paid into the land offices, and then it has to be brought back by government to some one of the depositories before it can be applied to the public service. This carting and recarting of money might be avoided by a provision that parties wishing to purchase lands might make payment for the same in advance at any depository, and receive a certificate for the amount, which certificate should be receivable in full payment at the land office therein designated, if presented within a stipulated period. There would be no more danger of such certificate becoming a "circulating medium" than there is of the scrip now issued by the land office becoming such. To a certain extent this principle has already been acted on. If made general, it would prove a convenience both to the government and to those wishing to purchase public lands.

This principle might be applied more extensively, and has been already in some cases. Merchants in inland cities—such, for example, as St. Louis and Cincinnati—may occasionally find it more convenient to make their payments of duties at the seaports through which the goods are introduced into the country, than at the places where they actually reside. Those engaged in the construction of railroads, also, though the iron imported from abroad may be consigned to the far west, may find it more convenient to pay their duties at the seaports in the east, whence they derive most of the capital for making their railroads. If allowed to pay their duties at the port of importation, they would be saved the expense of carrying the money to the west, and government saved the expense of bringing it back again.

It is a fixed principle of policy with the United States government, to grant every facility that can be granted with propriety to those having payments to make into the public treasury; and though much has already been done in this way, all, perhaps, has not been done that might be done.

There is one way of making transfers of the public funds which appears to be highly objectionable. It is that of assigning transfer drafts to bankers, brokers, and others, and allowing them the use of the money for such time as it may be supposed will compensate them for the expense of transporting specie from one depository to another.

An experiment of this kind was made during the Mexican war, but it was followed by such consequences as to give little encouragement to repeat it. In October, 1850, however, this mode of making transfers on time was reduced to something like a system. In the twenty-eight months that ensued, the transfers made in this way amounted in the aggregate to between fifteen and sixteen million dollars, and the money was out of the treasury depositories for an average of about sixty days. In some cases, security in the form of deposites of stocks was taken from the broker or banker employed to make the transfer; but in other cases no security was required.

At the commencement of the system, some seventy or eighty days were allowed for carrying money from New York to New Orleans; but the time was gradually prolonged, so that from one hundred to one hundred and thirty-five days were consumed in transporting the public money from the depository at New York to the depository at Washington city.

In one instance, a Mr. Wm. Minor, the president of an incorporated company in Ohio, was six hundred and four days in transferring $25,000 from the depository at Boston to the depository at New Orleans. This same gentleman, on the 2d November, 1850, received $100,000 from the depository at New York, with the ostensible purpose of transferring it to the depository at New Orleans; but the money has never yet reached the depository at New Orleans, and it is to be feared never will.

Under this system, government funds were transferred without direct cost to government; but the ordinary expense of transporting gold and silver by railroad and steamboat is so small, especially when express companies are the agents, as to make all that can be saved in this way unworthy of consideration.

The law requires that when transfers of the public money are ordered, they shall "be *promptly* and faithfully made." There is nothing in the law to prevent brokers and bankers from being employed in making such transfers; but if those brokers or bankers do, when public money is put into their hands for transfer as public agents, use the said money "by way of investment in any kind of property or merchandise, or lend it, with or without interest, or deposite it in any bank," they render themselves liable to all the penalties set forth in the 16th section of the act of August 6, 1846.

If any clerk in the department, or other special agent appointed to convey money from one public depository to another, should stop on the way, and instead of being six days, be six months in the perform-

ance of this duty—employing in the mean time the public funds in his private speculations—the impropriety would be obvious to all. Not less is the impropriety when this is done by bankers and brokers acting as such agents.

The favoritism to which such a system may lead is also an objection to it. By properly *timing* the transfer drafts, so that one shall lap in with another, the *permanent* use of one, two, or three million dollars might be given to official favorites.

Another objection to this system of transfers on time is, that under it there is a continual temptation to order transfers; not because they are required by the public service, but because the agents employed in making them will thereby be benefited.

Under the system of credit transfers, the monthly amounts appear to have been about three times as great as they were under the previous cash system. Under the cash system the transfers to New Orleans were about $38,000 a month; under the credit system they swelled to $227,000. In like manner were they increased at Washington city from $135,000 to $225,000 a month.

If the principles of this mode of doing business be correct, the whole amount of money to the credit of the Treasurer of the United States may be kept rolling through the country, exposed to all the vicissitudes that attend the precarious business of brokers and bankers. Then, every object Congress had in view in passing the constitutional treasury act will be frustrated.

When the present administration came into power, it took the means to correct this evil. All those persons who had been employed in making transfers of the public money *on time*, were required to pay up. In this way sums, large parts of which might have been lost, have been secured to the treasury. The only sum now outstanding is the $100,000 taken from the depository at New York, more than four years ago, to be transferred to New Orleans. For the recovery of this a suit has been instituted.

It is for Congress to decide whether additional legislation is necessary to prevent, at some future day, a recurrence to the system of transfers on time. Perhaps a close examination would show, that requiring certain things to be done, and not at the same time providing proper means for doing them, has in this, as in other instances, led to a departure from the principles if not the letter of the act of 1846.

There are seasons in which a Secretary of the Treasury has to exert great firmness to avoid deviating from the strict line of duty. Owing to the nature of our paper money system, our banks are (even the best of them) occasionally exposed to great pressure. If in such cases they can, by any contrivance, get possession of the money in the public treasury, it will afford them temporary relief. It would be thought strange if a farmer or mechanic, when hard pressed by his debts, should apply for the use of the public money. But banks and brokers think themselves entitled to privileges not enjoyed by farmers and mechanics. Hence in times of money pressures, (produced by the overtrading of the banks,) the Secretary of the Treasury is liable to be importuned by committees from these institutions, or their friends, who are loud in their declarations of the evils that will ensue to the country if they be

not allowed the use of the public funds. If the principle of making transfers on time be correct, the banks may be accommodated with the use of the public money to almost any amount, and for an indefinite period. But even supposing such a proceeding to be legal, its policy is questionable. Let it once be understood that the Treasury Department is to stretch forward a helping hand to the banks in times of exigency, and those exigencies will be of frequent occurrence.

Perhaps, in addition to the legal provisions already existing, a resolution requiring the Treasurer to give once a year a statement of each transfer made during the year, with the name of the person and the time employed in making it, would be all that would be necessary to prevent the misapplication in this way of the public funds.

"7th. What disbursing officers keep deposites in the depositories, and what the balance to their credit; and, on the other hand, if any disbursing officers neglect to deposite, how they keep the public moneys in their hands."

In my special reports I gave the names of the disbursing officers that kept their funds in the depositories that I visited, with the amount to the credit of each. I found that in those neighborhoods the disbursing officers, with but few exceptions, kept the money intrusted to their charge in the public depositories. In some instances, as in parts of Arkansas, officers residing at a distance from any depository kept their funds in the iron chests of the merchants, with the understanding that they were not to be used by these merchants. In other cases it was reported that certain disbursing officers deposited in banks the public moneys intrusted to their care, and checked on them as they would on their private funds. None of the officers who were said to pursue such a course were under the control of the Treasury Department.

Under the United States Bank and State bank deposite systems, disbursing as well as collecting officers were allowed to employ in their private speculations the public funds intrusted to their care. The consequence was, that very large sums were thereby lost to the public treasury. To prevent such losses in future was one of the objects Congress had in view in passing the act of August 6, 1846. The penalties it imposes on disbursing officers who lend the public money, use it for their private purposes, or deposite it in banks, are just as severe as those it imposes on collecting officers. But while the law provided suitable places of deposite for collecting officers, it made none distinctly and explicitly for disbursing officers. These, and other defects in the law, were pointed out by Mr. Walker in three of his annual reports as Secretary of the Treasury; and also by Mr. Meredith when he filled the same office. But this produced no new action on the part of Congress, and as a consequence the disbursing officers were left to do pretty much as they chose with the public money. Some of them conscientiously obeyed the law in all its parts, providing iron chests and other safeguards at their own expense. Others complied with the provisions of the law so far only as to themselves seemed convenient or was deemed by them expedient. Not a few, as there is reason to believe, deposited the money, not, indeed, *in* incorporated banks, but *with* officers of these institutions, or *with* private bankers and brokers, receiving, either directly or indirectly, some compensation for its use.

If all disbursing officers should pursue this course, the whole of the public revenue would, not at one time, but in succession, pass into the possession of the banks. It would there be exposed to risk of loss from bank failures. It would be made the basis of new expansions of paper currency, which must inevitably be followed by new contractions. It would lead to the payment of public creditors, not in gold and silver, but in bank notes.

It is obvious that unless disbursing as well as collecting officers can be made to obey the law, it never can produce the full effect intended. Duly impressed with the importance of this, the present administration, soon after it came into power, made provision, by virtue of the authority vested in it by the sixth section of the act, of suitable places of deposite for disbursing officers in the depositories in which the Treasurer keeps his account. They have now therein every proper convenience which the banks could afford them, and have no longer an excuse for violating or evading the law.

It is true that disbursing officers residing in some distant parts of the country cannot have the benefit of these depositories, and that the duties of others are of such a character that they have to carry the public money with them in their travels. The duty of seeing that these disbursing officers obey the law will devolve on the heads of the departments to which they are respectively attached. Such of them as keep their funds in the treasury depositories will require no such close supervision.

The depositaries that receive the money of disbursing officers, and pay out the same, find that they can perform this duty with much more ease than, without experience, would have been supposed to be possible.

"8th. Whether the different requirements of the law, and the treasury regulations made in pursuance of the law, are strictly adhered to, including that provision which requires public officers to credit the United States with any premium received on drafts."

In none of the depositories that I visited had any drafts been sold for a premium.

In the large depositories I found the different provisions of the law, and the treasury orders issued in pursuance thereto, strictly attended to. In some of the smaller ones they have not been so carefully observed, but will, it is to be hoped, be more exactly obeyed hereafter. These treasury orders, the object of which is to promote method in business and insure an orderly keeping of the public money, are not of so much importance in the small depositories as in the large; but they all form part of one system, and we cannot have different sets of rules for their government.

Great advantages have been found to result from that treasury order which requires the specie to be kept in an orderly manner. Where it is duly observed, the amount of money in a depository, though it be eight or ten millions, can be determined, within a small sum, in a few minutes; though it, of course, takes time to verify the account, by counting or weighing the contents of each bag, box, and parcel.

So careful are the officers of the large depositories to guard against mistakes, that bags of gold having on them the treasury seal are re-

ceived by the banks without counting or weighing them. After having been out of the depositories for weeks, and after having passed from bank to bank, they are frequently brought back with their seals unbroken; but they are never received back into the depository without a recount.

Against losses from fire, thieves, and burglars, the government has security in the strength of its buildings, vaults, and safes, in the peculiar construction of their fastenings, and in the watchmen employed.

For every receipt and every payment vouchers are sent to Washington, and every receipt and every payment is duly audited.

Once a week each depositary makes a return to the Secretary of the Treasury, and also to the Treasurer of the United States, of his receipts and payments during the week, and the money on hand at the close of the week.

Once a month, at all the depositories except those at Washington city, Nashville, Cincinnati, Pittsburg, Buffalo, and Richmond, the books, accounts, and money on hand are required to be examined by officers designated by law for that purpose, who make their returns to the Secretary of the Treasury and the Treasurer of the United States.

The depositories at the places where there are no officers resident required by law to make periodic examinations of them, are, in common with the other depositories, examined from time to time by special agents appointed by the Secretary of the Treasury.

Mistakes may occur under any system; but in such a manner are the accounts of the officers of the different depositories checked by the different bureaus in Washington city, that no mistake of any moment can long remain undetected.

In former years many losses occurred through public officers applying the public money to private uses, and not being able to repay it when the speculations in which they engaged proved unfortunate. Against abuses of this kind the constitutional treasury law provides severe enactments. If any depositary should be bold enough to transgress them, he would be sure to be detected in the periodic and other examinations of his office.

If any depositary should, through carelessness or misconduct, lose any part of the money intrusted to his care, the government has security in his own bonds and those of his sureties.

Since the law was passed, hundreds of millions of gold and silver have passed through the depositories, and not one cent thereof has thereby been lost by government. If any losses have been sustained through collecting, disbursing, or transferring officers and agents, such losses have been occasioned, not by adhering to, but by departing from, the constitutional treasury system.

This system has now been in operation for between eight and nine years.

The first act was passed July 4, 1840. At that time the banks, in the greater part of the Union, had suspended specie payments. The public revenue was deficient, and it was necessary to have recourse to the issue and re-issue of treasury notes in order to complete the public payments. The government had to contend with all those difficulties that attend on changes in the fiscal system of a large country. New

places had to be provided for the safe-keeping of the public funds, and new modes of business adopted. The difficulties it had to surmount can be properly appreciated by those only who know with what tenacity persons long in office cling to established forms. But, notwithstanding all it had to encounter, including an active opposition from some of the most powerful interests in the country, the system worked well. In those parts of the Union in which the banks continued to pay specie, the public receipts and payments were made partly in gold and silver, and partly in convertible paper, in the proportion then prescribed by law. In those parts in which the banks had suspended specie payments, the receipts and payments of the government were in gold and silver, and thus the legal standard was preserved, though the common currency was degraded below that standard. This measure facilitated a general return to specie payments.

In August, 1841, owing to party political changes, so much of the act of July, 1840, as prohibited deposites in banks, and the receipt and payment of bank notes was repealed; but so much of it was retained as prohibited public officers from converting to their own use, or lending in any way, the public money intrusted to their care.

On the 6th of August, 1846, the law of July, 1840, was re-enacted with amendments, but due provision was not made to carry it into effect. A sufficient appropriation was not made for properly fitting up the depositories; and though disbursing officers were, in common with others, prohibited, under severe penalties, from lending, using for private purposes, or depositing in banks, the public money intrusted to their care, or from paying to the public creditors anything but gold and silver, no places were specially provided for them in which to deposite their funds. This has led to great irregularities. In not a few cases the government has been collecting gold and silver from the people for the benefit of the banks, and through the agency of its disbursing officers, and the banks employed by them, has been paying the public creditors with bank notes instead of the legal money of the United States.

Notwithstanding the imperfect manner in which the law was carried into effect, it did much good. All the receipts for lands, customs, and other public dues, were in gold and silver, and treasury notes; and all the payments by the Treasurer of the United States were in gold, silver, and treasury notes. In this way a circulation of gold and silver was created—a limited one, indeed—chiefly from the public depositories to the banks, and back again from the banks to the public depositories. But, as the banks are the heart of our practical monetary system, keeping them sound, or in a state approaching to soundness, is achieving an object of great moment. The good effects of the constitutional system are to be judged of, not so much by the amount of solid money it causes to be retained in the treasury, as by the stream of gold and silver which, under it, is constantly flowing into the treasury, and the other stream which is constantly flowing out. The aggregate is the whole amount of receipts and payments by government in the course of each year.

It was a time of war; large loans were necessary. They were all effected without calling in the agency of bank notes and bank credits;

and all the important and extensive fiscal operations of the United States were carried on without disturbing in the least the action of the banks or the merchants. Loans of bank credits to the amount required in the Mexican war would have deranged everything.

In other ways the system has done much good. Through the increased production of gold and silver the specie level has been raised; but in times of prosperity the paper level rises above the specie, just as naturally as oil rises above water. The banks have expanded greatly; and the cause that they have not expanded more is to be found in the constitutional treasury system. If the public money had been deposited with them, they would have made it the basis of new issues and new discounts. Our importations of foreign commodities would have been much greater than they have been, and the attempt to pay for them would have drained the country of its specie. The constitutional treasury system, and that alone, has saved the country from scenes of inflation and speculation, such as we had in 1835–'36, which would necessarily have been followed by scenes of distress and disaster, such as we had from 1837 to 1843. This truth is admitted by many who were once the active opponents of the system.

Some complain of the money in the treasury offices as lying dead and unproductive; the only use to which, in their opinion, gold and silver should be applied being that of supporting paper credits. But the money in the treasury offices is no more dead and unproductive than are the goods in the warehouses of the merchants, or the grain in the granaries of the farmers. In a country such as ours there ought to be somewhere a reserved fund of gold and silver, and no more appropriate place can be found for such a reservoir than the United States treasury. So much of this money as is appropriated to mint uses is, in reality, so much devoted directly to commercial and not to governmental purposes. Through its means some fifty millions of gold and silver coin are annually thrown among the people with a promptness which, under any other arrangement, would be impossible.

Deduct from the money in the treasury the amount appropriated to mint uses, and it will be found that no exorbitant sum remains for a government whose jurisdiction extends over three million square miles of territory, and embraces within its bounds twenty-five millions of people.

It is true that by transferring this money to the banks the operations of those institutions would for a time be greatly extended. But to what extent would the advocates of such a policy desire to see our paper credits increased? According to their returns nearest to January 1, 1854, the banks had then notes in circulation to the amount of two hundred and four millions, while their bank-book credits (loosely called deposites) amounted to one hundred and eighty-eight millions, and the sum due to other banks to more than fifty millions. All these are parts of their current credits; for the bank check serves the same purposes in wholesale trade that the bank note serves in retail trade, and the bank draft serves the same purpose in adjusting accounts between traders in distant towns that the bank check does among traders residing in one and the same town. The total of the current credits of the *banks* was four hundred and forty millions—all resting on specie in

their vaults of the amount of about sixty millions. If thirty millions in hard money had been transferred to them from the treasury, and the banks had increased their issues and discounts in proportion, we should, instead of four hundred and forty millions of "promises to pay," have had six hundred and sixty millions. Under such an inflation, prices would have been raised so high at home as to make the exports of domestic products unprofitable, while the import of foreign commodities would have been greatly increased. Such a drain of gold and silver would then have ensued, that a general suspension of specie payments would have been inevitable.

No new arrangement or rearrangement of tariff systems can counteract this tendency of an inflated paper currency to encourage imports and discourage exports. Some of the years in which our excess of imports has been greatest, have been those in which our duties on imports were the highest.

In the long run, the banks are more benefited by the public money being retained in the treasury, than they would be if it were placed in their own vaults. If in their vaults, it would lead to new inflations; if in the public depositories, more or less of it will come to their aid in times of emergency. If the banks think that the amount of gold and silver in the public treasury is at any time too large, all they have to do is to diminish their discounts. This will diminish imports, and, at the same time, the amount of duties to be paid to government. Then the drain of gold from the banks to the treasury ceases, and a drain from the treasury to the banks commences. This must necessarily be the result, for government will have to continue its daily expenditures, though its receipts from customs should be daily diminished.

In other ways has the constitutional treasury system contributed towards giving banking operations greater stability than they would otherwise have possessed.

It is an unyielding law of currency that where there are two circulating mediums of the same denominations, but of unequal intrinsic value, that which has the least intrinsic value will displace the other. The reasons of this are obvious. The material of which gold and silver money is composed, can be applied to useful or ornamental purposes in the arts. The material of which paper money is composed cannot be so applied. The bank note performs at home all the functions in exchange which gold and silver perform; but it will not perform them abroad. The bank note is therefore retained at home, while the gold and silver are exported. It is owing to this that in New England, and the other States in which the issue of dollar notes is allowed, there is so little specie in circulation, compared with Pennsylvania and the other States in which the issue of notes of a less denomination than five dollars is prohibited.

Where the currency of bank notes is firmly established, there is little active home demand for specie, except for transactions of less amount than the smallest bank note allowed to be issued, and for the occasional payment of balances due from one bank to another. Under such circumstances, the only effective check on the issues of banks is the demand for specie for exportation. But this is uncertain and irregular, depending on the ever-varying condition of things at home and abroad.

As Mr. Nicholas Biddle has said, "the *constant* tendency of banks is to lend too much—to put too many notes in circulation." They therefore require a constant check, and this constant check is supplied by the constitutional treasury system. It operates, not as does the foreign demand, at uncertain intervals of months and years, but daily, nay, hourly. And the only rational objection to it is, that as a check it is not half strong enough.

It is not by the mere modicum of specie in their vaults that the banks are sustained in their operations. It is by the whole amount of specie in the country. The larger this is the more they can draw into their possession by requiring payment from their debtors. Through the operations of the constitutional treasury system, the amount of specie in the country has been more than doubled. And thus, while it has in one way diminished the number and amount of bank "promises to pay," it has, in another way, increased the means out of which the banks can, if so disposed, make payment according to promise.

Great, indeed, are the benefits which the constitutional treasury system has conferred on the country. But it cannot do everything. It cannot prevent or correct those evils which are produced by wars, causing capital to flow from Europe to Asia, instead of taking its usual course from Europe to America. Neither can it correct all the evils which are inherent in the very nature of our banking system. It cannot compel those who institute banks with no other capital than stock notes to pay those notes in full in gold and silver. It cannot keep State stocks always at par, and thus enable the contrivers of "free banks" to redeem their circulation on demand. It cannot cause an abundant circulation of gold and silver in those States in which the currency of small notes is allowed by law or sustained by custom. It cannot correct the evils that are produced by factitious systems of credit, having their origin in false principles of banking.

It cannot even prevent expansions and contractions on the part of the banks. From the nature of things this is impossible. The extent to which our banks can expand depends on the amount of products we can sell abroad, added to the amount we can run in debt abroad. The limit varies with every great change that takes place in the political or commercial world. So long as we can sell abroad large amounts of our products at high prices, and so long as our foreign creditors do not press us for what we owe to them, and are willing even to extend the amount of credits granted to us, so long there is (beyond the surplus produce of our own mines) little demand for specie for exportation. So long, then, can the banks go on increasing their paper issues, raising prices, making money plentiful in every man's pocket, and inducing every man to run in debt to the greatest amount possible.

But, let a change take place. Let our domestic exports bring a low price abroad, or let our foreign creditors press us for what we owe them, or even refuse to grant us new and additional credits. Then a demand for specie for export commences. Then the banks are obliged to contract. Then prices fall. Then money becomes scarce; and debts contracted during the previous expansion cannot be paid.

Those who suppose that the fluctuations of "a mixed currency" are *no greater* than those of a purely metallic currency would be, are under

an illusion. Requiring banks to pay specie on demand acts to some extent as a check, but is not as effective as many imagine. There have been periods in our history in which our "mixed currency" has been more than doubled, while, under the circumstances then existing, the variations of a purely metallic currency would not have amounted to five per cent.

A little reflection will convince any man that it is impossible for a government to prevent ruinous fluctuations in a currency resting on such principles. Its varying condition is dependent more on the state of things abroad than on the state of things at home, and is therefore beyond the reach of ordinary legislation.

What, however, the United States government has had power to do it has done. It has withdrawn the support it used to yield to paper money banks. By refusing to let them have the public money to work upon, and by refusing to receive their notes in payment of public dues, or to pass them to the public creditors, it prevents expansions being as great as they would otherwise be, and thus diminishes the ruinous consequences of the subsequent contraction.

Having separated itself entirely from paper money banks, the United States government is no longer responsible for the evils they produce. For the correction of those evils the people must look to the State governments by which these institutions have been created, and by which they are sustained. The action of the United States government is necessarily negative in its nature, and consists in having nothing to do with the fabricators of paper money. The action of the State governments may be positive, and apply the axe to the root of the evil.

If the State governments will, after giving due notice of the change intended, simply prohibit the issue of notes of a less denomination than ten dollars, the wages of workingmen will be paid in gold and silver, the specie basis of the banks be widened and strengthened, and though fluctuations of paper currency will not be entirely prevented, they will be less sudden, less frequent, and less violent than they have hitherto been.

Some inconvenience would attend a change from an unsound to a relatively sound currency, but it would be small compared with the evils with which the country will continue to be afflicted, so long as a small note currency is sanctioned or tolerated. The gold now hoarded is probably equal in amount to the one, two, three, and five dollar notes in circulation. Prohibit the issue of notes of a less denomination than ten dollars, and this gold will be drawn from its hiding-places. Suppose the amount not sufficient, and we can supply what is wanted by detaining in the country the product for only one-half year of our mines in California.

There is but one way in which we can detain in the country a just proportion of the gold of California, and that is by creating an active demand for it. There is but one way in which this active demand can be created, and that is by prohibiting the issues of notes of small denominations.

The policy of many of the State governments has, of late years, been the very reverse of this. It has consisted in encouraging the issue of small notes by *sanctioning* the establishment of what are popu-

larly called "free banks," with deposites of stocks and mortgages for the "ultimate" security of their issues. This "ultimate" security is, it may be admitted, better than no security at all. The mischief is, that it is least available when most wanted. The very causes which prevent the banks from redeeming their issues promptly, cause a fall in the value of the stocks and mortgages on "the ultimate security" of which their notes have been issued. The "ultimate security" may avail something to the broker who buys them at a discount, and can hold on to them for months or years; but the laboring man who has notes of these "State-security banks" in possession finds, when they stop payment, that "the ultimate security" for their redemption does not prevent his losing twenty-five cents, fifty cents, or even seventy-five cents in the dollar.

In a circulating medium, we want something more than "ultimate security." We want, also, "immediate" security; we want security that is good to-day, and will be good to-morrow, and the next day, and forever thereafter. This security is found in gold and silver, and in these only.

If the State governments will persist in encouraging the establishment of banks in places, whereas the people have no money to deposite and no business notes to offer for discount, there is no room for legitimate banking; if they will encourage the establishment of banks, even in commercial places, solely that their founders may get the profits of small-note circulation, the United States government, however it may regret the evil, cannot prevent it, and the laboring classes in these States must continue subject to all the losses and disadvantages to which they are exposed under such a system.

It is marvellous that, with our own mines yielding so abundantly, no effort is made by the State governments to place our currency on a better basis. To the working classes the influx of gold has proved a curse rather than a blessing, because it has led to a new paper-money inflation, by which the prices of everything they have to buy has been raised in a higher ratio than have been the wages they receive.

Leaving it to the State governments to remove the evils which are of State government creation, the United States government has every inducement to adhere closely to the principles of fiscal policy it has adopted.

Of the evils that are avoided by guarding against improper connexions of bank and State, a striking example occurred last summer. A draft for the unprecedented amount of seven million dollars was issued on the treasury office at New York, in fulfilment of an appropriation made by Congress. In one hour and a half the whole amount was paid in gold; and it could have been paid in half an hour, if the parties entitled to demand it had been ready to receive it.

If the banks had been the fiscal agents of the United States, the money would, in the first place, have been made the basis of new issues and new discounts to the amount of many millions. Then, after notice had been given that the government would want the money, months of preparation would have been necessary to meet the demand. It *would* have been necessary for the banks to curtail their circulation, *and call* in what they had lent to merchants and speculators. By

this process very extensive trains of commercial operations would have been injuriously affected. But as the money was not in the banks, but in the treasury—as it existed not in the form of paper credits, but of gold and silver—as no loans, discounts, or paper issues had been based upon it—this large fiscal transaction had no disturbing effect on commercial operations. If a demand had been made on the banks at that juncture for seven million dollars to send abroad, it would, in addition to other demands for export, arising from other causes, have produced a disastrous convulsion.

Of the excellent workings of the system, we have further proof in what has occurred in paying off the public debt. The United States Bank never made a loan to government without bringing distress on the mercantile community, and inflicted even greater evil on the public at large when it was made the agent for reimbursing the holders of public stocks. In the voluminous documents appended to the report made by a committee of Congress in April, 1832, continual reference is made to changes in the operations of the United States Bank, rendered necessary by government reclaiming its deposites for the purpose of paying off the national debt. The mother bank and each of its branches had to shape proceedings, not according to the demands of commerce in their respective neighborhoods, but so as to throw funds on particular points. The whole course of exchanges was thus deranged, and pressures and semi-panics produced from Boston to New Orleans. When the government finally did, through the agency of the bank, make payment, it made it not in gold and silver, but in bank credits. After the stocks were redeemed, there was not one ounce more of gold or silver in the vaults of the banks or the pockets of the people than there was before. The whole transaction was a mere transfer of credits from one individual to another, or from one bank to another, and a transfer which may have done more harm than good; for the creation of a new bank credit in one city will not atone for the destruction of an old bank credit in another city.

How different is the action of the United States government in paying off the public debt under the constitutional treasury system. No one train of commercial operations is in the least degree injuriously affected by it. There is no curtailment of circulation, no interference with the natural course of exchanges, no calling in of loans and discounts. When payment of the public debt is made, it is made not with mere credits, but with solid capital; and with capital in its most available form for general commercial uses, namely, gold and silver coin. With every portion of the public debt paid off, the amount of gold in the vaults of the banks and the pockets of the people is increased. In this way, since the present administration came into power, it has paid out some twenty or thirty millions in gold and silver.

So in the payment of the interest on the public debt. If the banks are fiscal agents, the whole of the payments amount to nothing more than a transfer of credits from one account to another. But every payment of interest on the public debt made under the constitutional treasury system, increases the amount of the precious metals in the vaults of the banks, or the pockets of the people.

So with the other expenditures of government. If the banks are

fiscal agents, they pay the public creditors, not with circulating capital, but with *circulating debt*, for this is the true character of the circulating medium the banks create. Under the constitutional system, the public creditors are paid with circulating capital, for such is gold and silver.

If it be objected that the government can pay back to the people nothing but what it has previously received from the people, this may be admitted. But it is not one of the least merits of the constitutional system that it has, by its own action, so increased the stock of precious metals in the country as to sustain, not only its own operations, but, to a certain extent, the operations of the banks, and also of private individuals.

The present troubles in the money market are owing chiefly to the following causes:

1. The rapid extension, under a fresh supply of gold, of a paper money banking system which rests on principles radically unsound, especially in sanctioning the issue of notes of small denominations.

2. The wars in the East, that have caused capital to flow from Europe to Asia, instead of taking its usual course from Europe to America.

3. The attempts to make in a few years numerous and extensive lines of railroads, which would, in reason, require many years to complete them.

4. Extensive speculations in wild lands, caused by reducing the price of the public lands, and by other measures, which have thrown into the market in a few years as much land as will supply the demand for cultivation for many years.

If there has been any excess of imports, that excess has been caused wholly and solely by excess of bank issues. It is only a link in the chain of effects, like extravagance in living, and all the other evils which are the consequences of paper currency inflations.

Not one of the causes singly, but the whole four combined, have produced the high rate of interest. To suppose that any mode of managing its fiscal concerns which the United States government might adopt could counteract such causes, is a folly of which no rational man will be guilty. Nothing but the constant influx of gold from California has prevented general bankruptcy; and if the regular supply from that quarter should be interrupted for only a few months, it would, so tensely has credit been strained, be followed by the most disastrous results.

It is no more in the power of the general government, by any fiscal system it may adopt, to counteract causes of such a nature as those above mentioned, than it would be to correct the evils that result from the want of industry, economy, and prudence on the part of individuals. But if the constitutional treasury system is faithfully carried out in all its parts, it will produce the following effects:

1. It will increase the amount of gold and silver in the vaults of the banks and the pockets of the people.

2. Though it cannot control the banks, it will, to a certain extent, check them in their expansions, and thus weaken the force of their *subsequent* contractions.

3. *It* will prevent those losses which were so frequent in former

'ears, and which are the necessary consequences of suffering public ifficers intrusted with the public funds to apply them to their private ises.

4. It will give the government, at all times, the control of its own unds, so that it can apply them to the public service just when and where it chooses—a control it could not have if it should deposite the public money in the banks, and the banks should lend it to their customers.

5. It will prevent those derangements of banking, exchange, and commercial operations which are always caused by governments effecting large loans in bank credits, and by paying off the public debt through the medium of bank agency.

6. Though it cannot prevent frequent explosions of banks resting on insufficient capital, and conducted on wrong principles, it will, it is believed, unless under very extraordinary circumstances, prevent a general suspension of specie payments.

7. If a general suspension should unfortunately occur, it will afford a standard by which the depreciation of the currency can be exactly ascertained, and greatly facilitate a return to a better state of things.

"The less government has to do with banks, and the less banks have to do with governments, the better for both," if it be not an adage, ought to be one. "Every inquiry I have made," said Mr. William Jones, the first president of the United States Bank, "has entirely convinced me that every formidable difficulty with which the bank (that is, the United States Bank) has had to contend, has been produced by its agency for the government, and particularly the too rapid reduction of more than eighteen millions of the public debt between the months of June, 1817, and November, 1818." It was the connexion of bank and State that caused the Bank of England to suspend specie payments in 1797, and to continue in a state of suspension for more than twenty years. It was the connexion of bank and State that caused our own banks to suspend specie payments in 1814, and again in 1837, both which suspensions were followed by many years of commercial affliction and pecuniary embarrassment. In no country has a general suspension of specie payments occurred, except such as has been caused by the connexion of bank and State.

The constitutional treasury system has now been in operation for nearly nine years, under circumstances of peace and war, of payment of specie by the banks and of non-payment, of deficient revenue and of surplus revenue, of negotiation of loans and of paying off of loans. No evil that has befallen the banking, the commercial, the manufacturing, the agricultural, or the other interests of the country, can fairly be attributed to its operation. Each succeeding year has afforded additional evidence, not only of its feasibility, but of its being the system that is best adapted to the wants of the government and of the people. We cannot depart from it without departing from the principles of the constitution. Every proper means ought therefore to be taken to bring it as near to perfection as possible, and to make it the permanent system of the nation.

I remain, very respectfully, yours,

WM. M. GOUGE.

Hon. JAMES GUTHRIE,
Secretary of the Treasury, Washington City, D. C.

No. 31.

Statement exhibiting the amount of coin and bullion imported and exported annually from 1821 *to* 1854 *inclusive; and also the amount of importation over exportation, and of exportation over importation, during the same years.*

Years ending—	Coin and bullion.			
	Imported.	Exported.	Excess of importat'n over exportation.	Excess of exportat'n over importation.
September 30 1821	$3,064,890	$10,478,059	.....	$2,413,169
1822	3,369,846	10,810,180	.....	7,440,334
1823	5,097,896	6,372,987	.....	1,275,091
1824	8,379,835	7,014,552	$1,365,283	.....
1825	6,150,765	8,932,031	.....	2 781,269
1826	6,880,966	4,704,533	2,176,433	.....
1827	8,151,130	8,014,880	136,250	.....
1828	7,489,741	8,243,476	.....	753,735
1829	7,403,612	4,924,020	2,479,592	.....
1830	8,155,964	2,178,773	5,977,191	.....
1831	7,305,945	9,014,931	.....	1,708,986
1832	5,907,504	5,656,340	251,164	.....
1833	7,070,368	2,611,701	4,458,667	.....
1834	17,911,632	2,076,758	15,834,874	.....
1835	13,131,447	6,477,775	6,653,672	.....
1836	13,400,881	4,324,336	9,076,545	.....
1837	10,516,414	5,976,249	4,540,165	.....
1838	17,747,116	3,508,046	14,239,070	.....
1839	5,595,176	8,776,743	.....	3,181,567
1840	8,882,813	8,417,014	465,799	.....
1841	4,988,633	10,034,332	.....	5,045,699
1842	4,087,016	4,813,539	.....	726,523
9 months to June 30, 1843	22,390,559	1,520,791	20,869,768	.....
Year ending June 30, 1844	5,830,429	5,454,214	376,215	.....
1845	4,070,242	8,606,495	.....	4,536,253
1846	3,777,732	3,905,268	.....	127,536
1847	24,121,289	1,907,024	22,214,265	.....
1848	6,360,224	15,841,616	.....	9,481,392
1849	6,651,240	5,404,648	1,246,592	.....
1850	4,628,792	7,522,994	.....	2,894,202
1851	5,453,592	29,472,752	.....	24,019,160
1852	5,505,044	42,674,135	.....	37,169,091
1853	4,201,382	27,486,875	.....	23,285,493
1854	6,758,587	41,197,300	.....	34,438,713
Total.....	285,438,702	334,355,370	112,361,545	161,278,213

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 24, 1854.

No. 32.

ınd silver coinage at the Mint of the United States in the several years ı its establishment, in 1792, *and including the coinage of the branch ts from the commencement of their operation, in* 1838, *to September* 30, 34.

Years.	Gold.	Silver.	Aggregate.
..... } ..... } ..... }	$71,485 00	$379,683 80	$442,168 80
.....	102,727 50	79,077 50	181,805 00
.....	103,422 50	12,591 45	116,013 95
.....	205,610 00	330,291 00	535,901 00
.....	213,285 00	423,515 00	636,800 00
.....	317,760 00	224,296 00	542,056 00
.....	422,570 00	74,758 00	497,328 00
.....	423,310 00	58,343 00	481,653 00
.....	258,377 50	87,118 00	345,495 50
.....	258,642 50	100,340 50	358,983 00
.....	170,367 50	149,388 50	319,756 00
.....	324,505 00	471,319 00	795,824 00
.....	437,495 00	597,448 75	1,034,943 75
.....	284,665 00	684,300 00	968,965 00
.....	169,375 00	707,376 00	876,751 00
.....	501,435 00	638,773 50	1,140,208 50
.....	497,905 00	608,340 00	1,106,245 00
.....	290,435 00	814,029 50	1,104,464 50
.....	477,140 00	620,951 50	1,098,091 50
.....	77,270 00	561,687 50	638,957 50
.....	3,175 00	17,308 00	20,483 00
.....	.....	28,575 75	28,575 75
.....	.....	607,783 50	607,783 50
.....	242,940 00	1,070,454 50	1,313,394 50
.....	258,615 00	1,140,000 00	1,398,615 00
.....	1,319,030 00	501,680 70	1,820,710 70
.....	189,325 00	825,762 45	1,015,087 45
.....	88,980 00	805,806 50	894,786 50
.....	72,425 00	895,550 00	967,975 00
.....	93,200 00	1,752,477 00	1,845,677 00
.....	156,385 00	1,564,583 00	1,720,968 00
.....	92,245 00	2,002,090 00	2,094,335 00
.....	131,565 00	2,869,200 00	3,000,765 00
.....	140,145 00	1,575,600 00	1,715,745 00
.....	295,717 50	1,994,578 00	2,290,295 50
.....	643,105 00	2,495,400 00	3,138,505 00
.....	714,270 00	3,175,600 00	3,889,870 00
.....	798,435 00	2,579,000 00	3,377,435 00
.....	978,550 00	2,759,000 00	3,737,550 00
.....	3,954,270 00	3,515,002 00	7,369,272 00
.....	2,186,175 00	3,443,003 00	5,629,178 00
.....	4,135,700 00	3,606,100 00	7,741,800 00
.....	1,148,305 00	2,096,010 00	3,244,315 00
.....	1,809,595 00	2,333,243 00	4,142,838 00
.....	1,355,885 00	2,189,296 00	3,545,181 00
.....	1,675,302 50	1,726,703 00	3,402,005 50
.....	1,091,597 50	1,132,750 00	2,224,347 50
.....	1,834,170 50	2,332,750 00	4,166,920 50
.....	8,108,797 50	3,834,750 00	11,943,547 50
.....	5,428,230 00	2,235,550 00	7,663,780 00
.....	3,756,447 50	1,873,200 00	5,629,647 50
.....	4,034,177 50	2,558,580 00	6,592,757 50

No. 32—Continued.

Years.	Gold.	Silver.	Aggregate.
1847	$20,221,385 00	$2,374,450 00	$22,595,835 00
1848	3,775,512 50	2,040,050 00	5,815,562 50
1849	9,007,761 50	2,114,950 00	11,122,711 50
1850	31,981,738 50	1,866,100 00	33,847,838 50
1851	62,614,492 00	774,397 00	63,388,889 00
1852	56,846,187 50	999,410 00	57,845,597 50
1853	46,998,945 60	6,996,255 00	53,995,200 60
1854	66,302,388 86	14,072,400 00	80,374,788 86
Total	350,092,954 46	100,290,026 90	450,382,981 36

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 21, 1854.

MINT OF THE UNITED STATES, PHILADELPHIA.

Periods.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Tennessee.	Alabama.	N. Mexico.	California.	Oregon.	Various sources.	Total.
1804 to 1827	.....	$110,000	.....	.....	.....	.....	.....	.....	.....	.....	$110,000 00
1828 to 1837	$427,000	2,519,500	$327,500	$1,763,900	$12,400	.....	.....	.....	.....	$13,200	5,063,500 00
1838 to 1847	518,294	1,303,636	152,366	566,316	16,499	$45,493	.....	.....	.....	21,037	2,623,641 00
1848	57,886	109,034	19,228	3,370	3,497	3,670	$682	$44,177 00	.....	.....	241,544 00
1849	129,382	102,688	4,309	10,525	2,739	2,977	32,889	5,841,439 00	.....	144	5,767,092 00
1850	65,991	43,734	759	5,114	307	1,178	5,392	31,667,505 00	.....	326	31,790,306 00
1851	69,052	49,440	12,338	2,490	126	817	890	46,939,367 00	.....	.....	47,074,520 00
1852	83,626	65,248	4,505	3,420	.....	254	814	49,663,623 00	.....	.....	49,821,490 00
1853	52,200	45,690	3,522	1,912	.....	.....	3,632	52,732,227 00	$13,535	5,213	52,857,931 00
1854 to Sept. 30	16,700	16,900	.....	15,900	.....	.....	.....	30,869,180 05	.....	.....	30,918,680 05
Total	1,420,131	4,365,870	524,527	2,372,947	35,568	54,389	44,299	217,397,518 05	13,535	39,920	226,268,704 05

BRANCH MINT AT NEW ORLEANS.

1838 to 1847	.....	$741	$14,306	$37,364	$1,772	$61,903	.....	.....	.....	$3,613	$119,699 00
1848	.....	.....	1,488	2,317	947	6,717	.....	$1,124 00	.....	.....	12,593 00
1849	.....	.....	423	.....	.....	4,062	.....	669,921 00	.....	2,783	677,189 00
1850	.....	.....	.....	.....	.....	3,560	.....	4,575,567 00	.....	894	4,580,021 00
1851	.....	.....	.....	.....	.....	1,040	.....	8,769,682 00	.....	.....	8,770,722 00
1852	.....	.....	.....	.....	.....	.....	.....	3,777,784 00	.....	.....	3,777,784 00
1853	.....	.....	.....	.....	.....	.....	.....	2,006,673 00	.....	.....	2,006,673 00
1854 to Sept. 30	.....	.....	.....	.....	.....	.....	.....	863,592 83	.....	.....	863,592 83
Total	.....	741	16,217	39,681	2,719	77,282	.....	20,664,343 83	.....	7,290	20,808,273 83

No. 34.

Estimates of the amount of gold and silver in the United States at different periods.

Year.	Specie in circulation.	Specie in the banks.	Total in the country.	Authorities.
	Millions.	*Millions.*	*Millions.*	
1816	$7½	$15 to 19	$22½ to 26	Crawford and Gallatin.
1819	8	29	37	Crawford.
1819	.....	15½	.....	Congressional report.
1820	.....	19¼	.....	Gallatin.
1829	8½	22⅝	31¼	Woodbury.
1830	10	22	32	Gallatin.
1830	8	15	23	Sanford.
1833	12	30⅜	42⅜	Congressional report.
1833	4	25	29	Taney.
1836	25	40	65	Woodbury.
1837	35	38	73	Woodbury.
1838	52½	35	87½	Woodbury.
1839	42	45	87	Hazard, (Commercial Register.)
1840	50	33	83	Woodbury.
1841	35 to 45	35	70 to 80	Gouge, (Journal of Banking.)
1844	50	50	100	Hunt, (Merchants' Magazine.)
1845	52	44	96	Bank returns and estimates.
1846	55	42	97	Bank returns and estimates.
1847	85	35	120	Bank returns and estimates—(Constitutional treasury began to operate.)
1848	66	46	112	Bank returns and estimates.
1849	77	43	120	Bank returns and estimates.
1850	109	45	154	Bank returns and estimates.
1851	138	48	186	Bank returns and estimates
1852	.....	.....	204	Estimates.
1853	.....	.....	236	Estimates.
1854	181	60	241	Bank returns and estimates.

NOTE.—For the following reasons, it is impossible to arrive at indisputable conclusions in regard to the amount of specie in the country at any one period.

1. Up to the year 1821 no account was required at the custom-houses of the amount of specie imported and exported.

2. From prudential reasons, many merchants, especially those of foreign origin, are disposed to conceal the amount of their transactions in bullion; and much specie is brought in by immigrants, of which no return is made to the custom-houses.

3. Much silver has been brought in overland from the Mexican dominions; of the amount we have no return that can be depended upon.

4. The annual loss on coin in circulation by abrasion is matter of conjecture.

5. The amount of the precious metals consumed in manufactures, in gold and silver ware, and in plating and gilding, is not known. According to the census returns for 1840, the amount consumed in this way in that year was four millions. In other years, according to estimates, it has amounted to as much as ten millions. But how much of this consisted of old materials worked over again, and how much of new bullion, must be left to conjecture. That would be a moderate computation which would make the amount of gold and silver ware, and gilded and plated ware, in the United States, three or four times the amount of coin.

6. The returns from the mint are no criteria of the amount of coin in circulation, because, for a long period foreign coins constituted a large part of our metallic currency, and in many years the chief business of our mints has been that of fabricating coins for exportation.

7. The extent in which bank notes displace specie, varies with each year, and in different parts of the country.

8. As the banks make their returns on different days, or different hours of the same day, the same pieces of gold and silver may figure successively in the accounts of several banks. In this way one million may be made to appear as two millions, and five millions as ten or fifteen millions. It is said that in old times the banks used to lend their specie to one another, in order that each might in its turn make a good show to the legislature. It is even said that with this object, specie in one city used to be placed temporarily to the credit of banks in other cities. When the quantity of specie in the country was small, the temptation to resort to such contrivances was greater than it is at present.

When due allowance is made for the difficulties that attend such inquiries, it will excite no surprise that authorities differ widely as to the amount of specie in the country at given periods. In 1819, the amount in the banks was, according to Mr. Crawford, twenty-nine millions; while, according to a report by a committee of Congress, it was only fifteen and a half millions. In 1830, the amount of specie in circulation was, according to Mr. Gallatin, ten millions, and in the banks twenty-two millions; while, according to Mr. Sanford, of the United States Senate, the amount in circulation was only eight millions, and in the banks only fifteen millions. In 1833, the amount in circulation

was, according to Judge Taney, (then Secretary of the Treasury,) only four millions, and in the banks twenty-five millions; while, according to a report made to Congress, the amount in circulation was twelve millions, and the amount in the banks thirty and two-third millions.

But, to whatever extent authorities may differ as to the amount of specie in the country in different years, they agree in two most important facts: First, that the amount of specie in the country up to the year 1830 was very small; and, secondly, that it has of late years been considerably increased.

The estimates for the years succeeding 1844 have been made on the following principles:

1. The estimate in Hunt's Magazine, that the amount of specie then in the country was one hundred millions, has been taken as the basis. For various reasons, which it would be tedious to enumerate, it is believed that this estimate is as near the truth as any that can now be made.

2. The increase or decrease in each year since 1844 has been estimated by taking into account the imports and exports of specie, according to the custom-house returns, and the amount of gold and silver from our own mines received at the mint and its branches.

3. It has been supposed that the gold and silver brought in by immigrants and others, of which no returns have been made to the custom-houses, and the amount of silver received overland from Mexico, will balance the amount exported, of which no returns have been made to the custom-houses; also the amount consumed in manufactures, and the annual loss on coin in circulation by abrasion.

Of course, it is impossible, in an inquiry like this, to arrive at anything like absolute certainty. But the whole of the facts abundantly support the following conclusions:

1. That it is in the power of the United States and State governments, by their combined action, to cause specie nearly to disappear from circulation. To effect this object, all that is necessary is to sanction the issue of notes of small denominations, receive bank notes in public payments, and let the banks have the free use of the public funds. From 1821 to 1831, inclusive, a period in which paper money banking had the undivided support of the Federal and State governments, the imports of gold and silver, though they amounted to more than seventy-six millions, were exceeded by the exports in the sum of about three millions and a half. There was, as there is every reason to believe, less gold and silver in the United States at the close of this period than there was at the beginning, though, in the interim, the population had greatly increased.

2. That it is in the power of the United States and the State governments, by their combined action, to increase the amount of specie in the country to any amount that is desirable. About the year 1832, the United States government made some change in its policy, and while the exports of specie from 1832 to 1838, inclusive, were about thirty millions, they were exceeded by the imports in the large sum of forty-five millions.

Whenever there is an effective demand for specie, it flows in abun-

dantly. In 1843, the amount imported was nearly twenty-three millions; and in 1847 it was still greater. If we retain permanently but a small proportion of the specie imported from foreign countries, and received from California, it is owing entirely to the excessive use of bank notes and other forms of bank credit.

N. B.—The estimates for 1854 are founded on returns of deposites at the mint and its branches, and of imports and exports, up to September 30, the returns for the last quarter of the year not having been received.

No. 35.—*Statement showing the number of disbursing officers having public money to their credit to the returns made for*

Date of returns.	Boston.		New York.		Philadelphia.		*Baltimore.		Washington.		Charleston.	
	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.
1853.												
July 30	....	.....	....	.....	....	.....	....	.....	....	.....	....	.....
Aug. 6	2	$15,995 00	....	.....	....	.....	....	.....	5	$43,600 77	1	$7,815 12
13	3	29,995 00	....	.....	....	.....	....	.....	5	38,118 67	2	9,415 12
20	3	29,995 00	....	.....	....	.....	....	.....	5	34,556 64	2	9,415 12
27	3	32,745 00	....	.....	....	.....	....	.....	6	100,171 41	....	.....
31	4	94,695 00	15	$167,113 78	....	.....	....	.....	....	.....	3	17,215 12
Sept. 3	....	.....	....	.....	....	.....	....	.....	7	42,557 18	....	.....
10	4	94,366 04	....	.....	....	.....	....	.....	7	90,066 79	....	.....
17	5	94,166 04	....	.....	....	.....	....	.....	7	78,786 75	4	15,363 45
24	5	92,289 79	....	.....	....	.....	....	.....	7	78,849 77	4	14,367 45
30	5	91,089 79	18	204,614 38	3	$58,995 48	....	.....	6	66,809 30	4	13,382 80
Oct. 8	5	98,204 98	....	.....	....	.....	....	.....	7	94,809 91	4	12,204 49
15	6	89,284 53	....	.....	....	.....	....	.....	8	107,942 40	5	15,303 39
22	6	89,158 97	....	.....	....	.....	....	.....	8	169,841 81	5	13,549 60
29	7	83,313 59	....	.....	....	.....	....	.....	8	163,445 09	5	20,908 69
Nov. 5	7	75,589 77	....	.....	....	.....	....	.....	9	122,590 20	5	18,474 42
12	7	74,639 27	22	224,406 15	....	.....	....	.....	10	114,373 06	....	.....
19	7	72,381 80	....	.....	....	.....	....	.....	....	.....	5	15,864 54
26	7	66,603 54	24	197,354 06	....	.....	....	.....	10	132,107 31	5	15,148 63
Dec. 3	....	.....	....	.....	....	.....	....	.....	10	67,581 85	....	.....
10	6	116,221 17	....	.....	6	109,626 57	....	.....	....	166,945 58	....	.....
17	6	115,283 53	....	.....	6	105,319 97	....	.....	....	139,289 36	6	14,817 91
24	6	104,049 76	24	258,515 91	6	95,514 20	....	.....	....	246,077 76	....	.....
31	6	102,737 84	24	275,898 73	6	87,508 24	....	.....	....	314,985 91	....	27,221 71
1854.												
Jan. 7	6	98,357 84	25	225,069 51	6	83,984 24	....	.....	17	263,220 49	7	21,686 63
14	6	89,183 87	23	287,648 86	6	79,585 84	....	.....	12	263,735 59	7	19,324 31
21	....	.....	....	.....	6	88,185 84	....	.....	....	.....	7	21,729 43
28	6	81,432 97	....	.....	6	57,228 13	....	.....	13	284,364 38	....	.....
31	....	.....	25	271,121 19	4	17,618 44	....	.....	....	.....	7	27,252 46
Feb. 4	....	.....	25	210,483 72	....	.....	....	.....	14	175,420 38	....	.....
11	6	61,288 76	25	199,696 83	4	91,881 44	....	.....	15	240,233 49	8	29,368 01
18	....	.....	25	215,158 49	4	79,310 85	....	.....	15	180,461 09	8	26,741 78
25	6	90,345 73	26	232,305 62	4	71,602 01	....	.....	16	256,947 09	8	33,630 89
28	....	.....	26	262,175 00	6	105,190 40	....	.....	17	217,175 20	8	28,511 52
Mar. 4	6	88,996 56	26	242,574 07	....	.....	....	.....	16	165,196 61	....	.....
11	6	110,313 64	26	259,008 76	6	92,424 62	....	.....	23	256,836 17	8	26,388 90
18	9	124,184 49	26	210,795 80	7	108,132 17	....	.....	22	249,230 83	8	24,736 02
25	9	138,673 67	27	215,583 25	8	123,006 54	....	.....	25	282,885 30	8	39,559 21
31	9	115,864 37	....	185,794 82	....	107,315 27	....	.....	....	.....	....	27,184 94
April 8	8	109,796 19	28	166,594 22	....	102,568 94	1	$25,699 98	24	243,214 92	....	24,910 77
15	9	106,922 31	29	229,352 86	11	101,889 28	4	32,799 98	25	305,222 65	6	21,051 48
22	9	149,005 90	33	343,246 19	11	104,233 10	4	22,157 96	26	289,662 02	8	32,851 03
29	11	160,964 02	34	349,256 50	11	96,580 92	5	30,729 64	26	313,043 51	8	27,856 00
May 6	11	146,739 82	36	338,572 26	12	140,111 96	6	22,926 62	26	277,590 64	8	29,843 63
13	10	143,267 84	36	314,523 80	12	116,313 55	....	19,306 25	28	290,143 99	8	26,048 49
20	11	185,178 47	37	344,625 20	14	185,824 04	9	87,330 68	29	324,970 79	8	40,175 94
27	11	195,616 84	39	408,187 35	....	177,405 73	8	98,111 01	31	310,156 74	....	.....
31	12	182,164 72	38	383,659 90	14	150,893 45	9	76,274 04	....	.....	....	44,410 80
June 3	....	.....	39	367,185 05	....	.....	....	.....	32	273,716 79	8	40,456 62
10	13	191,901 14	41	343,284 94	13	136,008 87	9	46,167 30	33	276,576 61	8	33,583 63
17	13	237,324 81	41	381,462 52	13	160,231 53	9	56,592 20	34	338,091 56	8	33,906 63
24	13	222,649 88	42	391,802 34	13	145,684 26	10	57,645 9-	35	343,932 17	8	30,245 79
30	14	208,304 26	42	363,770 18	13	156,853 21	10	51,806 98	36	313,678 03	8	40,205 94
July 8	14	185,848 48	41	357,440 03	13	130,007 10	10	28,446 27	35	313,561 12	8	29,324 45
15	14	192,240 34	41	363,772 96	13	118,487 88	....	21,971 19	32	301,871 37	8	50,786 27
22	14	212,996 45	....	381,803 59	13	132,356 79	....	.....	33	355,138 37	8	60,413 58
29	14	216,123 48	42	384,279 18	14	122,059 09	....	63,595 10	....	418,498 66	....	.....
31	....	.....	42	390,294 29	14	109,246 13	....	61,237 14	....	.....	7	56,296 14
Aug. 5	14	194,579 50	41	340,426 63	....	.....	11	52,837 66	31	275,211 53	7	47,391 96
12	13	190,107 34	41	359,754 11	13	104,897 43	12	52,706 96	38	255,362 12	7	61,492 31
19	12	199,663 01	41	396,363 45	12	151,402 39	....	69,428 54	34	234,155 53	....	57,241 85
26	12	195,625 49	41	513,409 58	12	152,025 19	....	67,617 96	32	289,236 33	....	.....
31	12	179,279 82	....	507,277 32	12	106,330 93	13	57,777 46	....	.....	7	53,419 87
Sept. 2	....	.....	44	502,856 43	....	.....	....	.....	40	309,146 21	....	.....
9	13	209,057 09	47	559,736 59	11	108,802 51	....	64,429 50	38	304,623 35	7	45,899 56
16	14	196,442 75	43	624,533 26	11	132,820 30	....	62,387 80	40	286,710 99	7	46,509 94
23	13	210,806 14	44	597,236 51	11	127,817 78	14	60,326 70	40	316,508 90	7	45,356 60
30	14	182,264 70	46	531,848 50	11	124,645 91	15	36,972 54	36	304,255 17	7	47,492 43
Oct. 7	13	158,337 57	49	556,595 84	11	112,897 54	14	26,632 71	39	230,478 91	7	43,215 10
14	14	216,483 72	45	533,898 48	11	173,297 25	14	27,801 04	41	272,678 10	....	43,745 10
21	14	179,730 09	48	695,899 62	11	168,194 42	13	38,748 98	45	290,575 96	....	46,923 15
28	15	188,930 29	50	603,961 07	11	127,640 73	....	.....	39	340,139 45	....	.....
31	15	177,867 13	50	574,460 87	11	147,786 19	13	34,532 80	40	266,778 10	8	54,522 27
Nov. 4	15	226,662 69	50	527,466 09	....	.....	13	28,474 19	....	.....	....	.....
11	15	191,705 86	51	553,096 90	11	151,940 47	14	36,933 51	40	244,479 16	....	.....
18	13	248,752 93	52	624,704 91	11	119,823 01	14	33,089 44	41	321,507 16	....	.....

* Instructed to receive deposites of disbursing officers March 31, 1854.

with the depositaries at the following places, and the amounts so held by each depositary, according the dates specified herein.

New Orleans.		St. Louis.		San Francisco.		† Norfolk.		‡ Little Rock.		Aggregate.	
No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.	No. of officers.	Amount.
....	.....	1	$42,130 02	....	.....	....	.....	....	.....	1	$42,130 02
....	.....	2	36,745 09	....	.....	....	.....	....	.....	10	103,355 98
....	.....	3	85,096 99	....	.....	....	.....	....	.....	13	162,627 78
....	.....	3	83,884 04	....	.....	....	.....	....	.....	13	157,850 80
1	$5,000 00	4	98,571 52	....	.....	....	.....	....	.....	.....	.....
....	.....	.....	.....	....	.....	....	.....	....	.....	.....	.....
....	.....	5	116,666 23	....	.....	....	.....	....	.....	.....	.....
1	5,000 00	4	94,912 36	....	.....	....	.....	....	.....	.....	.....
....	.....	3	64,832 93	....	.....	....	.....	....	.....	.....	.....
1	5,000 00	3	49,832 93	....	.....	....	.....	....	.....	.....	.....
1	5,000 00	4	55,864 61	....	.....	....	.....	....	.....	41	495,756 28
....	.....	5	23,407 37	....	.....	....	.....	....	.....	.....	.....
1	5,000 00	5	107,885 77	....	.....	....	.....	....	.....	.....	.....
1	5,000 00	5	94,367 25	....	.....	....	.....	....	.....	.....	.....
2	8,232 48	5	106,479 59	....	.....	....	.....	....	.....	.....	.....
2	7,986 84	5	73,446 76	....	.....	....	.....	....	.....	.....	.....
2	4,386 84	5	70,899 15	1	$17,500 00	....	.....	....	.....	.....	.....
....	4,386 84	5	26,031 51	....	.....	....	.....	....	.....	.....	.....
....	4,386 84	7	45,560 10	1	17,500 00	....	.....	....	.....	.....	.....
....	.....	7	28,132 38	....	.....	....	.....	....	.....	.....	.....
....	.....	8	109,807 17	....	.....	....	.....	....	.....	.....	.....
3	23,386 84	8	104,412 96	....	.....	....	.....	....	.....	.....	.....
3	23,386 84	8	92,189 90	1	16,715 00	....	.....	....	.....	.....	.....
3	23,365 34	8	83,020 35	....	.....	....	.....	....	.....	.....	.....
3	22,846 50	6	94,910 99	....	.....	....	.....	....	.....	60	810,076 20
3	21,719 37	6	91,125 60	1	16,715 00	....	.....	....	.....	64	868,355 36
3	21,719 37	6	81,989 93	....	.....	....	.....	....	.....	.....	.....
3	22,664 37	6	84,156 13	1	16,715 00	....	.....	....	.....	.....	.....
....	.....	.....	.....	....	.....	....	.....	....	.....	.....	.....
3	21,664 37	8	81,948 30	....	.....	....	.....	....	.....	.....	.....
3	21,460 28	7	97,600 37	....	.....	....	.....	....	.....	.....	.....
3	20,860 28	7	135,363 61	....	.....	....	.....	....	.....	.....	.....
3	20,860 28	7	192,076 06	1	14,920 00	....	.....	....	.....	.....	.....
....	.....	.....	.....	....	.....	....	.....	....	.....	.....	.....
3	20,860 28	7	161,722 56	....	.....	....	.....	....	.....	.....	.....
3	20,860 28	8	139,593 46	1	14,920 00	....	.....	....	.....	80	920,275 13
3	24,492 62	8	194,309 29	....	.....	....	.....	....	.....	.....	.....
....	25,302 17	....	149,077 16	....	.....	....	.....	....	.....	.....	.....
5	47,883 83	....	218,230 03	2	24,920 00	....	.....	....	.....	.....	.....
5	31,438 68	9	196,212 72	....	.....	....	.....	....	.....	.....	.....
6	35,755 76	9	237,902 38	3	28,875 00	1	$755 34	....	.....	103	1,100,477 04
7	39,178 11	9	142,741 89	....	.....	1	1,000 00	....	.....	.....	.....
7	63,288 31	....	174,921 38	5	153,012 75	1	608 89	....	.....	117	1,370,261 72
7	62,910 53	10	178,479 96	....	.....	2	1,108 07	....	.....	.....	.....
8	90,124 32	10	206,522 59	6	172,996 75	2	1,108 07	....	.....	126	1,380,335 58
9	107,978 73	11	283,629 55	....	.....	4	4,870 39	....	.....	.....	.....
10	140,172 86	11	247,616 72	8	310,547 26	4	4,835 14	....	.....	.....	.....
....	.....	.....	.....	....	.....	4	3,534 49	....	.....	.....	.....
14	192,220 31	13	233,644 44	....	.....	....	.....	....	.....	.....	.....
15	209,190 07	12	267,040 53	8	288,308 27	4	3,534 49	2	$3,000 00	158	1,798,595 85
15	252,734 35	15	249,306 94	....	.....	....	3,389 67	2	3,000 00	.....	.....
16	270,058 50	....	.....	10	309,602 15	4	4,349 30	2	3,000 00	.....	.....
17	272,961 89	15	241,222 17	10	294,351 47	4	10,548 15	2	3,000 00	170	1,916,701 58
....	240,987 74	16	317,880 31	15	289,990 76	4	5,074 62	3	3,449 32	170	1,902,010 20
19	368,854 05	18	414,177 61	....	.....	4	4,293 27	3	4,399 42	.....	.....
18	380,706 61	....	393,401 87	....	.....	4	3,643 48	3	5,849 42	.....	.....
....	.....	....	330,615 63	16	297,799 98	4	4,838 48	3	5,849 42	.....	.....
18	346,590 81	....	.....	....	.....	....	.....	....	.....	.....	.....
18	387,837 65	....	335,655 63	17	238,663 56	4	4,479 68	....	.....	.....	.....
18	323,071 81	....	392,810 73	16	198,892 71	4	4,739 68	....	.....	.....	.....
....	315,530 91	....	303,924 15	....	.....	4	5,890 59	....	.....	.....	.....
....	284,809 61	19	372,377 10	18	300,424 83	4	5,501 80	....	.....	.....	.....
19	309,210 64	....	.....	18	336,338 78	4	4,546 10	....	.....	.....	.....
....	.....	20	514,336 74	16	330,106 56	4	4,546 10	....	.....	.....	.....
19	344,540 52	22	522,148 34	15	305,057 53	4	3,829 66	....	.....	182	2,466,194 65
21	792,769 64	....	500,047 30	17	301,956 63	....	5,089 34	....	.....	184	2,949,267 95
22	918,430 74	23	817,226 61	19	439,068 13	5	11,616 35	....	.....	190	3,544,414 46
22	939,614 15	23	907,386 75	20	401,185 74	5	11,689 02	3	6,213 27	202	3,533,568 18
....	923,328 60	....	711,079 05	22	448,233 27	5	12,245 48	3	5,242 91	208	3,228,286 98
....	916,397 96	25	396,697 05	21	416,347 10	5	10,492 53	3	5,492 93	208	3,013,331 26
24	948,616 10	25	352,736 18	23	478,285 81	5	12,008 68	3	5,492 93	221	3,217,211 90
24	928,349 98	27	388,856 95	28	624,085 88	5	10,217 40	3	5,492 93	.....	.....
....	.....	....	.....	28	611,309 70	5	11,709 52	....	.....	.....	.....
25	963,199 13	27	325,474 55	....	.....	5	11,783 10	....	5,292 93	.....	.....
25	459,111 57	28	398,271 92	....	.....	5	11,159 63	3	5,292 93	.....	.....
28	413,294 88	27	444,195 04	....	.....	5	10,250 71	....	.....	.....	.....

† Instructed to receive deposites of disbursing officers April 7, 1854.
‡ Instructed to receive deposites of disbursing officers May 8, 1854.

No. 37.

REPORT OF THE LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT,
Office Light-house Board, October 31, 1854.

SIR: I have the honor to submit, in conformity to your instructions, a report of the proceedings of this board, and of the operations of the light-house establishment under its management, during the fiscal year of 1853–'54.

The ordinary routine duties of providing and distributing the necessary supplies of oil, wicks, chimneys, cleaning materials, &c., to the different light-houses and light-vessels; making examinations and inspections; estimates of cost of repairs to the different towers, buildings, sea-walls, and vessels, and superintending the necessary repairs; cleaning, painting, numbering, and replacing all the buoys authorized by law; preparing correct lists of buoys, beacons, and lights; publishing and distributing the necessary notices to mariners of the exhibition of new lights, and of the changes of distinctions of old ones, have been performed, under the general instructions and by special direction from this office, in an efficient and economical manner by the different district inspectors, local superintendents, and the engineers detailed from time to time for this service, in conformity to the acts of Congress.

The difficulty in obtaining promptly the labor and materials necessary fo executing works of construction and repair, the high prices demanded for both, and the virulence of the epidemic on the southern coast during a portion of the year, have delayed the commencement of some, and the completion of other works which the service required should be executed with the greatest practicable despatch.

Notwithstanding these impediments and drawbacks, the light-houses, light-vessels, beacons, and buoys have been put in a more efficient and satisfactory condition than, it is confidently believed, they ever have been before; and it is gratifying to learn, from the most reliable and disinterested sources, that the efforts to reorganize, systematize, and perfect the light-house establishment, are highly appreciated by all persons interested in the preservation of life and property on our sea and lake coasts, and in our numerous sounds, bays, and rivers.

All the old stations for buoys have been carefully re-marked; duplicate buoys provided for nearly all the localities, to be ready to supply the places of those which may be swept away or destroyed by ice and gales; spindles and beacons have been rebuilt or repaired at stations which, in numerous instances, had been permitted to fall into decay by long neglect. Nearly all the newly authorized buoys have been provided and placed in their proper positions; and the erection of newly authorized beacons and spindles has been either completed or com menced.

Special attention has been given to the buoyage of the most important harbors, &c., on the coast, among which claiming special notice are Boston, New York, Delaware, Chesapeake, and Mobile bays and

harbors, Charleston harbor, Hampton roads, the passes of the Mississippi, Long Island sound and its harbors, Vineyard sound, Buzzard's bay and harbors, and the harbors generally on the coasts of Massachusetts and Maine.

Buoys of the largest sizes employed in any part of the world, with various and marked characteristic distinctions, have been constructed and placed to enable navigators and pilots to reach safe anchorages with their vessels in the most unfavorable weather, and under circumstances which would compel them to keep the sea frequently at great hazard but for these important aids. The illuminating apparatus in use in the light-houses and light-vessels has been improved by repairs, and by substituting new and improved descriptions; so far, at least, as the means at the command of the service from the fund for repairs and renovations would permit.

The renovations and repairs in this branch have been very general; but for want of the requisite means they have been chiefly of a temporary character, designed to fulfil the immediate wants of the navigating interests, and to serve until a better and more economical description of apparatus can be provided.

In the first light-house district, embracing the seacoast of Maine and New Hampshire, with the numerous bays, rivers, and indentations, the light-house service has been performed in an efficient and economical manner. The Boon Island, Bear Island, Pumpkin Island, and Heron Neck light-houses have been constructed. A large number of beacons and spindles have been erected, and the buoyage of the district placed in a most satisfactory state.

All the fog-bells authorized by law for this district have been constructed and placed. (See Table A, and Lieut. Franklin's report, appendix No. 1, hereto appended.)

In the second district, embracing the entire coast of Massachusetts, including Boston bay, Buzzard's bay, Vineyard sound, and their tributaries, the new buoys authorized have been procured and placed, and the general works of repairs to light-houses and light-vessels have been executed in a very satisfactory manner.

Various new works are in progress, and the necessary preliminary steps have been taken towards the commencement of others. (See Table A, and Major Ogden's report, appendix No. 2, hereto appended.)

In the third district, embracing the coasts of Rhode Island, Connecticut, New York, and part of New Jersey, including Long Island sound and Lake Champlain, a general repair of nearly all the light-houses, buildings, sea-walls, &c., has been made, under the direction of Major Fraser, of the corps of engineers, and the other duties of the district, including an entire remodelling of the buoyage, have been executed by the district inspector in a highly satisfactory manner.

A large number of lights have been renovated and improved by repairs, and by the introduction of small lens apparatus for the much more expensive and less efficient reflectors and lamps. A very marked saving of the article of oil and of other supplies has been made by the introduction of small lenses in the light-houses in Newark bay, on the North river, and in Long Island sound, while they have, at the same time, been greatly improved in brilliancy.

The new works authorized are either in progress of construction or are completed. (See reports and Table A, hereto appended.)

The aids to navigation in the fourth district, embracing part of the coast of New Jersey, the coast of Delaware, and part of Pennsylvania and Virginia, have been greatly improved during the past year.

The two principal lights of the district (Capes May and Henlopen) have been refitted with new illuminating apparatus, and the buoyage of the Delaware bay and river has been entirely remodelled, under the direction of the present inspector.

The lights in this district, from long neglect, had become remarkable chiefly for their bad quality; but, by great exertions, they have been rendered as efficient as the quality and character of the present apparatus will admit of. The buoyage has been put in as efficient a state as was possible during a part of one season.

When the buoys designated for the few important points yet requiring large ones are constructed and placed, the buoyage of Delaware bay and river will equal that of any other locality of the same extent and difficulties.

The usual repairs, improvements, &c., have been made during the year. (See Table A, Lieut. Biddle's report, appendix No. 3, and Major Hartman Bache's report, appendix No. 4, hereto appended.)

In the fifth district, embracing the coasts of part of Virginia and North Carolina, and the coast of Maryland, including Chesapeake bay, the Potomac, Rappahannock, James, Patapsco, and York rivers, the eastern coast of the Chesapeake, and the sounds and rivers of North Carolina north of Cape Lookout, the aids to navigation have been kept in a very satisfactory state of efficiency, and at a reasonably small expense.

But few improvements and renovations have been made in the light-houses in this district, for want of the necessary new apparatus.

It is designed, however, to employ in this district, during the ensuing season, as many lenses as can be spared from other parts of the coast, as substitutes for the dilapidated and expensive reflectors and lamps at present in use.

A new fourth-order lens has been recently placed in the light-house tower at Old Point Comfort, in place of the old apparatus, which consisted of ten lamps and reflectors. The saving of oil effected by this change is about 900 per cent.; that is, the present apparatus will consume about one-tenth as much as the old one, while it gives a light of much greater power and brilliancy.

Five lens lights have been introduced into this district during the year, viz: one first-order, revolving, at Cape Hatteras; one fourth-order, fixed, at Ocracoke; one fourth-order, fixed, varied by flashes, at Bodie's island; one fourth-order, fixed, at Old Point Comfort; and one fifth-order, fixed, at Fort Carroll, Baltimore harbor.

The light-vessels in this district, (of which there is a large number,) from long neglect and want of proper care in their preservation, by ventilation and cleanliness, have required very heavy repairs during the past year. The illuminating apparatus has, in nearly every case, been renewed, to the great improvement of the lights. Special care has been *taken* and attention paid to the buoyage of Chesapeake bay and tribu-

taries, and of the Albemarle cove and Pamlico sounds and their tributaries. This latter service had been so completely neglected, for many years past, in the waters of North Carolina, that it became necessary to provide an almost entire new set of buoys and stakes for the channels and obstructions in that quarter.

This service has been executed in a faithful and economical manner by the superintendent of lights at Washington, N. C., under the direction of the inspector of the district.

The coasters and pilots are now enabled to run their vessels fearlessly through the tortuous channels of that difficult navigation.

The decided improvement in the lights of this district within the last year, is a subject of general remark and commendation among all seafaring men who are familiar with the localities. The buoyage of the whole district has been systematized and perfected. (See Table A, and report of Lieut. Pennock, No. 5, appendix.)

In the sixth district, embracing part of the coast of North Carolina, the coasts of South Carolina, Georgia, and a part of Florida, the general repairs and improvements have been made in the lights, towers, buildings, and vessels, under the direction of the inspector, who, in addition to the onerous duties of his own district, has rendered important engineering services in the fifth district.

Further and more important improvements are in progress, viz: the introduction of the fourth-order lenses into the light-houses at St. Augustine, Fla., Sapelo, Ga., and Georgetown, S. C.; a third-order lens at Bald Head, Cape Fear, and the reconstruction and improvement of the five beacons which serve as ranges for entering Charleston harbor.

It is also proposed to substitute the smallest orders of lens apparatus at Oak island, Price's creek, and the other lights on the Cape Fear river, with the view to greater economy in the consumption of oil and other supplies, and to the efficiency of the lights.

The new works authorized in this district are either in progress or preparations are being made for their early commencement.

Much attention has been given to the buoys and beacons in this district; but owing to the difficulty of procuring those of a suitable character and material for the different points on that coast, there has been considerable delay in executing this duty.

In the seventh district, embracing that part of the coast of Florida from Cape Canaveral to St. Marks, the lights have been examined and inspected, and small repairs made. The buoys in the district have been properly cared for, and kept in position.

The epidemic on that coast prevented the completion of projected works, but it is expected that they will be resumed at an early day, and vigorously prosecuted to completion.

The Sea Horse (Cedar Keys) light-house was constructed and lighted while the yellow fever was raging along the coast, but it was not deemed prudent to remain longer at that time in that vicinity, as it would have been at the risk of loss of life among the mechanics and laborers engaged on the works. (See Table A, and Lieutenant G. G. Meade's report, appendix No. 7, hereto appended.)

In the eighth district, embracing the coasts of part of Florida and Louisiana, and the coasts of Alabama and Mississippi, a large amount of work of renovation and repair has been done. From the general bad quality of the work as originally executed, this service was rendered laborious and expensive.

The lights have been improved and the consumption of supplies greatly lessened by the judicious withdrawal from the lanterns of all unnecessary lamps. The buoyage of the different channels and harbors has received the special attention and care of the inspector.

Buoys of the largest sizes, properly distinguished, have been procured for Mobile bar, channels, and bay, and for the best passes of the Mississippi river, which will be placed during the ensuing season to serve, with the new beacons, to greatly facilitate the navigation.

New works have been completed, or are in progress. (See Table A, appendix No. 8, hereto appended.)

In the ninth district, embracing part of the coast of Louisiana and that of Texas, the aids to navigation, hitherto greatly neglected, have been much improved, and at the same time a considerable reduction has been effected in the consumption of supplies by the judicious arrangement of the illuminating apparatus, under the direction of the present inspector.

The necessary repairs to light-houses, buildings, and vessels, have been made, and the buoyage and beaconage placed in a much more efficient state than it has ever been before.

The new aids authorized for this district have been completed, or the necessary preliminary steps taken for an early commencement of them.

The epidemic in this, as well as in the seventh and eighth districts, retarded the operations of the inspector. (See Table A, and Lieut. Stevens's report, appendix No. 9, hereto appended.)

In the tenth district, embracing Lakes Erie and Ontario, and the St. Lawrence and Niagara rivers, the ordinary routine duties of inspection, examinations, repairs, renovations, &c., have been prosecuted with vigor.

The additional duties of receiving and distributing the annual supplies to the different light-houses on the northwestern lakes have also devolved upon the inspector of this district.

Numerous new works have been carried on in this district, some of which have been completed, and the others are in an advanced stage towards completion. (See Table A, and the report of Captain Woodruff, appendix No. 10, hereto appended.)

In the eleventh district, embracing the lakes St. Clair, Huron, Michigan and Superior, and their tributaries, the general inspections, examinations and repairs have been executed. The buoys authorized for new positions have been procured and placed, and the channels for which buoys and stakes had been previously authorized re-marked with care.

A number of new light-house structures authorized to be built for this district have been placed under contract, some of which will be completed by the close of the present season. The others must be delayed, owing to the short time in each year which admits of the prose-

cution of works of this character. Preliminary steps have been taken to obtain valid titles to the sites of light-houses in all cases in which they are required. (See Table A, and the report of Captain Sitgreaves, appendix No. 11, hereto attached.)

In the twelfth district, embracing the entire Pacific coast of the United States, the light-house structures under contract are reported completed, or that they would be completed in a short time.

The illuminating apparatus and lanterns for four first-order, one second-order, three third-order, and one fifth-order light-houses, have been completed and shipped to that coast.

The remaining lights authorized for that coast will be commenced so soon as the sites are reported upon, and the plans and estimates can be prepared.

Buoys have been constructed and shipped to the Pacific coast, and the inspector has been instructed to endeavor to procure additional ones there for placing at all the points authorized. (See Table A, hereto appended.)

Careful examinations and measurements have been made of the outer rock of the Minot's Ledge, Boston harbor, Massachusetts, with the view of determining the practicability of erecting a permanent and suitable light-house at that place, in conformity with the terms of the act of Congress approved at the last session. No doubt existed in the opinion of the board that the outer rock of the Minot's Ledge was the proper location for the light, provided it would afford a suitable foundation for the proposed structure; and this has been satisfactorily determined by the survey alluded to. An accurate representation of the rock in plan, as well as in sections, has been made, and the board has approved of a design for the light-house, being a tower of masonry of the form of a frustrum of a cone, solid for half its height, and corresponding in altitude and dimensions to a Fresnel light of the second order, and the drawings and estimates of cost are now in preparation at this office.

The plans and drawings for the light-house authorized to be erected on the reef of rocks called the Sow and Pigs, at the entrance to the Vineyard sound, are in progress, and it is expected that the materials for commencing the work will be obtained at an early day.

The necessary examinations of the site for the light-house authorized to be erected near Coffin's Patches, Florida, have been made; the design for the structure has been approved; and the work of preparing materials has been carried on as far as the appropriation would permit. This work will be continued and prosecuted so soon as the necessary additional funds are provided.

This light-house is to occupy a most important point, almost midway between the Carysfort Reef and Sand Key light-houses, on the Florida reef, and will contribute greatly to the safety of navigation on that dangerous coast. (See report, estimate, &c., of Lieutenant G. G. Meade, appendix No. 7 *bis*, is hereto attached.)

The necessary surveys and examinations of the site for the light-house authorized to be placed on Ship shoal, Louisiana, have been completed.

The appropriation made "towards the construction" of this work being too small, it has been deemed advisable to defer the commence-

ment of it until a sufficient additional sum is appropriated to enable the board to have the work commenced and prosecuted to a point of security against the risk of damage from the usual autumnal and winter gales of that coast.

The detailed estimate of cost of construction is submitted in the annual estimates for the next fiscal year.

The light-houses for the Minot Rock, Sow and Pigs, and Ship shoal, are to take the places of light-vessels at present stationed to mark these respective dangers, and will, when completed and lighted, contribute not only greatly to the safety of navigation, but will reduce the present annual expense of maintenance at these three stations.

If the appropriations asked for and proposed according to the estimates be granted, these four important and difficult structures to erect will be ready to receive their illuminating apparatus by the close of 1857 or early in the season of 1858.

The printed regulations and instructions for the guidance of light-keepers in the performance of their routine and general duties, have had the beneficial effect of greatly reducing the consumption of oil at the different lights, which, with the reduction consequent upon the introduction of the few small lens apparatus which could be provided, increased the saving to 14,155 gallons for the current year. This diminution of consumption of supplies will increase with the introduction of lens apparatus, both for new lights and for those requiring renovation.

At the present price of sperm oil, the difference between the expense of a fourth-order lens light and one fitted with the usual number of reflectors and lamps for one year, is about sufficient to pay the first cost of the lens. This large saving is independent of the superiority of the lens apparatus in durability and in producing a much more brilliant light.

With lenses of the fifth and sixth orders, the difference is still more favorable.

In lenses of the third order, which are superior in efficiency to the best reflector-lights on our coast, the saving is not less than as 3½ to 1:

That is, 18 lamps consume, per annum	720 gallons.
Third-order lens consume, per annum	183 do
Difference	537 do

in favor of lens light—equivalent, at $1 60 per gallon, to $859 20.

The estimates for the fiscal year 1852–'53, provided for	349 lights =	3,272 lamps.
Light-house bill August 31, 1852	49 lights =	561 lamps.
Light-house bill March 3, 1853	20 lights =	300 lamps.
Light-house bill August 3, 1854, (after deducting doubtful ones)	76 lights =	760 lamps.
	494 lights =	4,893 lamps.

Oil necessary, per annum, for 494 reflector lights	195 720 gallons.
For 494 lens lights the consumption would be	65,137 gallons.
Difference in favor of lenses	130,720 gallons.

nnual difference of expenditure in money, at $1 60 per gallon, the present price..... $208,932 80

This difference in favor of lens lights is rather under than over the ractical results hitherto obtained, but the maximum quantity for lenses as been stated in preference to the minimum.

On the 31st of August, 1852, there were 349 light-houses and bea-on-lights existing or authorized, of which five were fitted with lens pparatus.

By the 30th June, 1856, there will be 510 light-houses and beacon-ghts, of which not less than 310 will be fitted with lenses, leaving only 00 fitted with reflectors and lamps.

This important change will be made without employing any other ıan the ordinary appropriations for support, renovations and repairs.

It is quite probable that the number of lens lights may reach 350 by ıe end of the fiscal year 1855–'56.

The large proportion of comparatively small lights on the coast of ıe United States requiring to be fitted with lenses of the three smaller rders only, makes the aggregate first cost of them trifling in compari-ɔn with the reflector apparatus of good quality for the same lights, and ıvorable to the lens system even on that score.

Of the 510 light-houses and beacon-lights which will probably be ɛhibited by the 30th June, 1856, they will rank about as follows:

Lights of the first class	45
Lights of the second class	30
Lights of the third class	21
Lights of the fourth class	225
Lights of the fifth class	103
Lights of the sixth class	86
Total for Atlantic, Gulf, and Lake coast	510

On the Pacific coast there will be (in California, Oregon and Wash-ıgton)—

First class	6
Second class	5
Third class	5
Fourth class	3
Fifth class	1
Sixth class	1
	21

Making a total of 531 light-houses and beacon-lights, to which should ɛ added the number of light-vessels, forty-seven, making a total of 78 lights; from which should be deducted about twenty-one lights, hich will probably be discontinued as unnecessary for the interests of ıvigation; leaving 557 light-houses, lighted-beacons, and light-vessels, the probable maximum number to be provided for annually on the ıtire coast of the United States.

The aggregate amount estimated for this branch of the public service for the fiscal year ending June 30, 1856, and including 75 per cent. of the number (103) of lights authorized by the act approved August 3, 1854, is $961,998 26; and the aggregate appropriations for the current fiscal year, exclusive of the lights and other aids authorized at the last session of Congress, was $845,575 18 for the Atlantic, Gulf, and Lake coast.

The estimate for the next fiscal year, including the lights and other aids authorized by the last session of Congress on the Pacific coast, amounts to $95,874 25; and the appropriations for the current fiscal year for the same service, exclusive of the new aids authorized, were $65,986 25.

The increase in the estimates for the lights and other aids to navigation on the Atlantic, Gulf, and Lake coast, will be found to be less than a pro rata, in consequence of the proposed introduction of lens apparatus; and the increase for the maintenance of those on the Pacific coast will be found to be at about the same rate as those heretofore maintained on that coast, where all are new and fitted, or to be fitted, with the most economical and approved lens apparatus.

It is believed that the present estimates for the support of the entire light-house establishment, and for all reasonable demands of navigation on that branch of the service, have reached their maximum, and unless the price of oil should greatly increase, a gradual reduction may be annually made hereafter until all the lights are fitted with lens apparatus, when an undeviating aggregate of expense may be established.

Although this report is designed to embrace only matters connected with the service during the fiscal year ending June 30, 1854, it may not be amiss to advert to the fact that Congress, at its last session, authorized 103 light-houses, lighted-beacons, and light-vessels, of which number it is supposed that about 25 per cent. may, upon careful examinations and detailed surveys of the localities, be found unnecessary for the interests of commerce and navigation.

It is confidently believed that the lights now in existence, and those authorized to be erected, will, with possibly the exception of the necessity for a few small lighted-beacons at points not yet opened to commerce, be ample to render the navigation of our present coasts, bays, sounds, rivers, and harbors perfectly safe for all time.

It is, therefore, respectfully recommended that no new light-houses be authorized for new localities until careful examinations and surveys shall have been made to determine their necessity.

It is quite apparent, too, that many of the lights now in existence can be dispensed with without detriment to the navigator; and it is desirable that all unnecessary aids to navigation should be dispensed with, so as to promote both efficiency and economy.

At light stations composed of several lights, as a distinguishing characteristic, a single light, properly distinguished, will subserve all the purposes of the navigator equally well, if not better.

These changes and improvements cannot be made, however, until the requisite illuminating apparatus can be procured, and sufficient *notice* shall have been given to the navigators of the proposed changes.

As oil is the most important and expensive item of light-house sup-

ply, it is considered proper to advert to the limited supply from the fishing-grounds, its present high price, and to the probable means to which it may be found necessary to resort in future.

The following prices, which have been paid per gallon during the last twelve years, will show the rapid increase in cost:

In 1841–'42	sperm oil was	$0 55	per gallon.
1847–'48	do.	1 07.18	do.
1848–'49	do.	1 04.36	do.
1849–'50	do.	1 11.32	do.
1850–'51	do.	1 16.63	do.
1851–'52	do.	1 19.37	do.
1852–'53	do.	1 29.28	do.
1853–'54	do.	1 38.75	do.

And the last purchase made by public contract for the light-house establishment was at $1 58 per gallon for fall-strained sperm oil.

The most respectable merchants and ship-owners engaged in the sperm-whale fishery are of opinion that there will be a considerable advance upon the present price ($1 60 per gallon) for winter oil during the present year, and that it will probably be as high as $2 per gallon at no distant day.

The rapid advance in the price of this essential article for light-house purposes is said to be attributable to the limited and annually-diminishing supply, and to the increased demand for it for lubricating and manufacturing purposes in this country and in Great Britain.

There is so great a demand for oil for the different mechanical purposes and for burning, that many efforts have been made to substitute various patented articles, under as many names or titles; but it is believed that no reliable substitute for sperm oil has been found among any of these articles.

Numerous experiments have been made to test the practicability of using lard oil, cotton-seed oil, and some of the various patent oils, both animal and vegetable, in light-houses; but it is believed that, with the exception of the colza or rape-seed oil, none of them are suited to purposes of light-house illumination.

The light-houses and light-vessels on the continent of Europe, and in Great Britain, with few exceptions, are now illuminated by the colza or rape-seed oil. It has been found, after careful tests and long trials, to be superior in many respects to the best sperm oil, while its cost is only about one-half the present price of sperm oil.

This valuable agricultural product occupies an important place in the economy of the farmers of France, Belgium, Holland, and many parts of Germany. It is, in fact, the great agricultural staple of many districts, and from which the farmers derive their entire money income.

In England this vegetable is cultivated, not so much for the production of oil which its seed yields, as for grazing and fertilizing purposes. In this country it is cultivated to some extent for grazing and as a fertilizer of the soil.

Among the German population of Texas the colza is cultivated, and the oil expressed from its seed in sufficient quantities to supply the domestic wants of the cultivators.

In Mexico it has been introduced, and it is understood that many villages, towns, and cities, including the city of Mexico, are dependent upon it for oil to light their streets and houses.

There is no doubt that this valuable vegetable could be very successfully cultivated in nearly every portion of the United States; and that even at the present European prices for the oil, it would prove quite as remunerative as tobacco, wheat, and Indian corn.

The annual diminution in the supply of sperm oil, and the increasing demand for it for mechanical purposes, would seem to render it indispensable that an article of good quality, and adapted to purposes of illumination, should be found as a substitute for it.

After many years of inquiry and many tests, it has been ascertained to be most probable that the colza is the only vegetable oil that can be advantageously used in light-houses.

With these facts and results, it is believed that it is only necessary for the agriculturists of the country to give their attention to the subject to insure the production of an oil that will be superior to that from the sperm whale for purposes of illumination, and which will be highly remunerative to the producer at one-half the present price of sperm oil.

The cultivation of this vegetable on a large scale would prove a great boon to the country, as well as a source of profit to the producers. It would also be the means of rendering us altogether independent of European markets, and of their fluctuations for oil for illuminating our light-houses in case of a failure of the supply from the sperm-whale fishing-grounds, and also in the event of the interruption of the fisheries and of commerce by war with a powerful maritime State.

Independently of these considerations, the great and continued annual diminution of the supply of sperm oil from the fisheries for many years past would seem to indicate that the day is not distant when resort must be had to some other source of supply for the illumination of our coasts.

Should the agriculturists of this country not commence the cultivation of this valuable and remunerative product, and should the supply of sperm oil continue to diminish in the same ratio it has done for some years past, this government will be reduced to the necessity of importing rape-seed oil from Europe for the light-house service.

It is believed that this course could be advantageously adopted now, especially for the use of the lights on the Pacific coast of the United States, and for the lens lights on the Atlantic, Gulf, and Lake coasts.

Very respectfully submitted.

W. B. SHUBRICK,
Chairman Light-house Board.

By order of the Board:

THORNTON A. JENKINS, *Lieut. U. S. N.*,
EDMD. L. F. HARDCASTLE, *Brevet Capt. U. S. A.*,
Secretaries.

No. 1.

BOSTON, MASS., *September* 28, 1854.

SIR: I have the honor to make the following report in obedience to the instructions contained in the circular from the office of the Light-house Board, dated August 15, 1854.

As the operations during the last fiscal year embrace all that has been done under my direction since I have been acting as the Inspector of the first district, I shall commence at the beginning, taking as a guide the list of appropriations given in the "Reports on the Finances."

1. Buoys on White's and Thom's ledges, and on Pond Island reef..... $300

These buoys have been placed, under my direction, on the points designated by the law, and duplicates are on hand.

2. Narraguagus light-house..... $4,000

This light-house was built under the direction of the late superintendent of lights for the State of Maine, and was lighted in April, 1853.

3. Haddock Ledge beacon..... $500

The appropriation for this work is entirely too small for its erection, and my recommendation for an additional appropriation was made too late for its embodiment in the light-house bill approved August 3, 1854.

4. Cape Elizabeth, Seguin, White Head, West Quoddy Head, and Petit Menan, Jones's fog-bells, $2,500 each, amounting to..... $12,500

These bells have all been erected.

5. Eastern and Western Sisters, near the mouth of the Piscataqua river, N. H., spar-buoys..... $160

The buoys have been placed, and duplicates are stored at Portsmouth.

6. Rebuilding light-house and keeper's dwelling, Boon island, Maine..... $25,000

The stone-work of the tower is finished, and the structure is now ready for the reception of the lantern and lighting apparatus, which are to go out immediately. The tower is 118 feet high, and the whole will be finished and the light lighted for the first time near the middle of December next, unless something unforeseen occurs to prevent it.

7. Repair of beacon on Steel's ledge..... $1,000

I was instructed to examine and report on this. After the examination, I was directed by the board to postpone any further operations until next season, when the repairs of this and similar structures in the vicinity can be made with the same men and machinery.

8. Light-house on Heron Neck, Maine..... $5,000

This light-house was erected in 1853, and was lighted for the first time February 6, 1854.

9. Buoys, beacons, and spindles, at points on the Kennebec river..... $5,000

Three beacons and five buoys, in and about the mouth of the river, have been erected and placed with this appropriation.

10. Old Man's Ledge buoy..... $500

One large nun-buoy has been placed, and a duplicate has been obtained for it.

11. Entrance of Camden harbor, beacons..... $1,000

Two iron beacons were erected, and one buoy placed, with this appropriation.

12. Narraguagus harbor, buoys, &c..... $1,000

Seven buoys have been placed, duplicates have been purchased, and one on a ledge seven miles at sea is still to be placed.

13. Pumpkin island light-house..... $3,500

The light-house has been built during the past season, is now ready for the lighting apparatus, and will be lighted about the 1st of December next.

14. Muscle Ledge channel, between Owl's Head and White Head light-houses, buoys, beacons, &c..... $4,000

Four iron beacons and five iron can-buoys, with three spar-buoys, have been erected and placed with this appropriation.

15. Gouldsboro, four buoys..... $200

The buoys have been placed, and duplicates have been procured.

16. Buck's Ledge beacon..... $500

The appropriation was too small for the work, and an additional appropriation of $2,000 has been made. This work will be carried on in connexion with that of Steel's ledge, &c.

In the season of 1853, various important repairs were made on different light-houses in the district, and the buoys were taken up, repaired, and replaced, as far as practicable. Bear island light-house was also rebuilt.

In the season 1854 of the ordinary repairs have been made, and, in addition, three keepers' houses been have erected, viz: at Owl's Head, Moose-a-bec, and Libby island light-houses.

Very respectfully, your obedient servant,

W. B. FRANKLIN,
Light-house Inspector, First District.

Lieut. T. A. JENKINS,
Secretary Light-house Board, Washington, D. C.

Table exhibiting all the aids to navigation authorized by Congress prior to March 4, 1853, and the action taken in each case to June 30, 1854.

State.	Locality.	Description of object.	Date of appropriation.	Sum appropriated, or balance.	Action taken.
Maine.....	Ledge east of Boone island.	Buoy	Sept. 28, 1850	$150 00	Buoy procured and placed.
	White and Thom's ledges, and Pond Island reef, Kennebec river.	Buoys	Mar. 3, 1851	300 00	Buoys placed on the points designated in the law, and duplicates on hand.
	Narraguagus (Pond island).	Light-house	.....do.....	4,000 00	Completed and lighted.
	Nubble (Cape Neddick) or York harbor.	.....do.....	Aug. 31, 1852	5,000 00	Condemned after examinations and surveys under the direction of the Superintendent of the Coast Survey.
	Haddock ledge	Beacon	.....do.....	500 00	Appropriation inadequate. Buoy placed temporarily.
	Cape Elizabeth.....	Fog-bell	.....do.....	2,500 00	Bells constructed and set up.
	Seguin.....	.....do.....	.....do.....	2,500 00	Do. do.
	Whitehead	.....do.....	.....do.....	2,500 00	Do. do.
	West Quoddy Head.....	.....do.....	.....do.....	2,500 00	Do. do.
	Logy's ledge	Beacon	.....do.....	500 00	Completed.
	Eastern & Western Sisters	Buoys	.....do.....	160 00	Buoys procured and placed.
	Boone island.....	Light-house	.....do.....	25,000 00	Stone-work of the tower completed. Apparatus received.
	Steele's ledge.....	Beacon	.....do.....	1,000 00	Under construction.
	Heron Neck.....	Light-house	.....do.....	5,000 00	Completed and lighted.
	Kennebec river.....	Buoys, beacons, and spindles.	.....do.....	5,000 00	Three beacons and five buoys have been erected and placed in and about the mouth of the Kennebec river.
	Petit Menan.....	Fog-bell	.....do.....	2,500 00	Constructed and set up.
	Old Man's ledge.....	Buoys	.....do.....	500 00	One large nun-buoy placed, and duplicate on hand.
	Entrance to Camden harbor.	Beacons	.....do.....	1,000 00	Two iron beacons erected and one buoy placed.
	Narraguagus harbor.....	Beacon and buoys...	.....do.....	1,000 00	Seven buoys have been placed, and duplicates procured; one yet to be placed on a ledge seven miles at sea.
	Pumpkin island.....	Light-house	.....do.....	3,500 00	Completed, and will be li. hted by the 1st of December next.

A—Continued.

State.	Locality.	Description of object.	Date of appropriation.	Sum appropriated, or balance.	Action taken.
Maine—Continu'd	Between Owl's Head and Whitehead light-houses.	Beacons, buoys, &c..	Aug. 31, 1852	$4,000 00	Four iron beacons have been erected; five iron can and three spar-buoys have been placed, and duplicates procured.
	Goldsborough	Buoys	do	200 00	Buoys placed, and duplicates procured.
	Buck ledge	Beacon	do	500 00	Appropriation inadequate; additional sum asked.
	Muscongus bay	Buoys, beacons, and spindles.	Mar. 3, 1853	3,000 00	Inspector instructed to have the buoys procured and placed.
New Hampshire..	Mouth of Little harbor	Buoys and beacon...	Sept. 28, 1850	1,023 56	Beacon erected; inspector charged with placing the buoys.
	Wiley's ledge and Half-way Rock.	Beacon and buoy....	Aug. 31, 1852	800 00	Beacon completed and buoy placed.
Rhode Island...	Brenton's reef	Light-vessel	Mar. 3, 1851	15,000 00	Completed and stationed.
	Goat island	Preservation of light-house.	Aug. 31, 1852	3,500 00	Work completed.
	Narragansett bay,	Buoys	Mar. 3, 1853	900 00	Buoys procured and placed.
	Lime Rock	Beacon-light	do	1,000 00	Completed and lighted.
Massachusetts...	East end of Chatham	Spar-buoys	Sept. 28, 1850	175 00	Buoys placed.
	North and south end of Muskeget Rocks.	do	do	260 00	Do.
	Lynn harbor, Dolphin Rocks, &c.	do	do	560 00	Do.
	Sow and Pigs	Light-house	Mar. 3, 1853	30,000 00	Surveys completed under the direction of the Superintendent of the Coast Survey; plans and estimates in preparation by engineer in charge; additional appropriation asked.
	Near breakwater at Bass river.	do	do	4,000 00	Site purchased, and deeds approved. Work under contract.
	Succonnesset shoal	Light-vessel	Aug. 31, 1852	12,000 00	Under construction by contract; will be ready at an early day.
	Holmes's Hole	Three buoys	do	300 00	Buoys procured and placed.
	Newburyport harbor	Beacons and buoys ..	do	2,000 00	Beacons rebuilt and repaired. Buoys procured and placed.
	Fawn bar	Beacon	do	1,000 00	Under repair.

	[illegible]	[illegible]	do		buoys. [illegible] procure bell-
	Killpond bar	Light-vessel	do	12,000 00	Under construction.
	Bibb Rock	Buoy	do	75 00	Buoy procured and placed.
	Great Ripp	Buoy-boat	do	5,000 00	Buoy constructed and placed.
	Sand shoal	do	do	5,000 00	Do do.
	Off Nantucket shoals	Light-vessel	do	30,000 00	Completed and stationed.
	Baker's island	Fog-bell	do	2,500 00	Under contract.
	Race Point	do	do	2,500 00	Do.
	Off Point Gammon, light-house.	Buoy	do	120 00	Buoy procured and placed.
	Succonnesset Point	do	do	120 00	Do do.
	Minot's ledge	Light-house	do	80,000 00	Plans and estimates in preparation, based upon surveys made under direction of this office.
	New Bedford harbor	Buoys	do	300 00	Buoys procured and placed.
	Minot's ledge	Light-vessel	Mar. 3, 1852	22,000 00	Completed and fitting out for her station.
	Taunton river	Buoys and stakes	do	500 00	Buoys, &c., procured and placed.
	Deep-hole Rock	Beacon	do	600 00	Site examined, under direction of Superintendent Coast Survey. Appropriation inadequate for a beacon; buoy recommended.
	Holmes's Hole harbor	Three beacon-lights in place of one.	Aug. 31, 1852	3,500 00	Site selected, title approved, and proposals received for construction.
Connecticut	Long Wharf, New Haven	Light	do	500 00	Completed and lighted.
	New Haven harbor	Buoys	Mar. 3, 1853	200 00	Buoys procured and placed.
	Penfield reef	Buoy	do	150 00	Buoy procured and placed.
	Race Rock	Beacon	do	7,000 00	Work commenced.
	Near Middletown, in Connecticut river.	Beacon-lights, buoys, and spindles.	do	3,000 00	Three sites for beacon-lights selected. Buoys procured and placed.
	Pine island	Fog-signal	do	1,000 00	Directions given to examine and select the site.
New York	Bay of New York	Two beacons, main channel.	do	6,000 00	Sites selected; titles perfected. Work in charge of engineer of the district.
	Do	Two lights, Gedney's channel.	Aug. 31, 1852	30,000 00	Sites for Gedney's channel selected; titles perfected. Work in charge of engineer.
	Do	Two range lights, Swash channel.			Sites for Swash channel selected; lands purchased. Deeds in hands of district attorney.
	Do	Iron bell-buoy, Flynn's knoll.			Iron bell-buoy completed and moored.
	Horse Shoe reef, Niagara river.	Light-house	Mar. 3, 1851	45,000 00	Contract annulled. Re-appropriation asked.

A—Continued.

State.	Locality.	Description of object.	Date of appropriation.	Sum appropriated, or balance.	Action taken.
New York—Continued.	Gardiner's island	Light-house	Aug. 31, 1852	$7,000 00	Under construction.
	Point au Roche	do	do	5,000 00	Site selected, jurisdiction obtained, land purchased, and deeds in the hands of the district attorney.
	Hudson river	Six buoys	do	480 00	Buoys procured and placed.
	Black Rock pier	Beacon-light	do	600 00	Two temporary beacons erected and lighted. Permanent structure completed, and ready for illuminating apparatus.
	Oswego	Light-house and pier repairs.	do	5,000 00	Work under construction—approaching to completion.
	Sandy Hook	Fog-bell	do	5,000 00	Under contract.
	Throg's Neck	do			
	Sandy Hook	Light-vessel	Mar. 3, 1853	22,000 00	Completed, and fitting for her station.
	Sag Harbor	Beacon	Aug. 31, 1852	1,150 00	Under construction, in charge of engineer of the district.
	Stony Brook harbor	Buoys	do	300 00	Buoys procured and placed.
	Genesee river	Beacon, &c	do	2,600 00	Beacon completed and ready for illuminating apparatus.
	Hudson river	Three small beacons	do	1,500 00	Sites selected. Work delayed for want of valid titles.
	Bay of New York	Ten buoys	do	500 00	Buoys procured and placed.
	Long Island	Beacon	do	300 00	Under construction, in charge of engineer of the district.
	Carlton Head	Beacon-light repairs	March 3, 1853	5,000 00	Site for Carlton Head light selected; jurisdiction ceded; title not perfected, owing to incumbrances.
	Tibbetts' Point light-house				Tibbetts' Point light-house completed and lighted.
	Buffalo light-house	Fog-signal	do	2,500 00	Work delayed to perfect fog-bell machinery.
New Jersey	Newark light-house	do	Aug. 31, 1852	250 00	Fog-bell procured and placed.
	West Oyster-bed, Newark bay, Elbow beacon, Set-off Point, and Passaic river.	Beacon-lights; beacon and fog-bell.	do	3,000 00	Beacon constructed and lighted; dumb-beacon constructed; fog-bell placed.
	Mill reef	Monument	do	4,000 00	Engineer instructed to commence the work without delay.
	Great Egg harbor and Hereford.	Four buoys	do	200 00	Buoys procured and placed.

.....	Delaware bay.....	Beacons and buoys..	March 3, 1853	8,480 00	Buoys procured, and the buoyage of Delaware bay re-arranged and completed.
	Brandywine shoal.....	Preservation of light-house.	.....do.....	3,500 00	Work completed.
Maryland	Fishing battery	Light-house	March 3, 1851	5,000 00	Completed and lighted.
	Seven-foot knoll.....	.....do.....	.....do.....	2,700 00	Contract expired by its own limitation: work commenced, but abandoned; re-appropriation recommended.
	Do	Fog-bell	Aug. 31, 1852	2,500 00	Will be provided in time for the tower.
	Pocomoke sound	Six buoys.....	.....do.....	480 00	Buoys procured and placed.
	Hooper's straits	Buoy	.....do.....	80 00	Do do.
	Fort Carrol.....	Beacon-light.....	.....do.....	1,500 00	Completed and lighted.
	Chesapeake bay.....	Fog-bell	.....do.....	200 00	Procured and placed on board of light-vessel.
Virginia.....	Chincoteague inlet.....	Buoys	.....do.....	160 00	Buoys procured and placed.
	Metompkin inlet	.....do	.....do.....	160 00	Do do.
	Occahannock	.....do	.....do.....	160 00	Do do.
	White Point & Elbow Point	.....do	.....do.....	160 00	Do do.
	Horse-shoe shoal.....	Buoy.....	.....do.....	500 00	Large iron buoy constructed and placed.
	Pungoteague creek.....	Light-house.....	.....do.....	10,000 00	Under construction.
	Jones's Point.....	.....do	.....do.....	5,000 00	Site selected; valid title not obtained.
	Assateague.....	Fog-bell	.....do.....	2,500 00	Under contract.
	Smith's island.....	.....do	.....do.....	2,500 00.	Do do.
	Cape Henry	.....do	.....do.....	2,500 00	Do do.
	White shoal, James river...	Beacon-light.....	.....do.....	5,000 00	Under construction by contract.
	Day's Point.....do....	Beacon.....	.....do.....	1,000 00	Do do.
	Point of shoals.....do....	Beacon-light.....	.....do.....	5,000 00	Do do.
	Lyon's Creek shoals.do....	.....do	.....do.....	5,000 00	Do do.
	Jordan's Point.....do....	.....do	.....do.....	5,000 00	Do do.
	Upper Middle.....	Buoy.....	March 3, 1853	800 00	Large iron buoy constructed and placed.
	Sand shoal	.....do	.....do.....		
	Hog Island inlet.....	.....do	.....do.....		Buoys procured and placed.
	Potomac river	.....do	.....do.....	560 00	Do do.
	Stingray Point.....	Beacon-light.....	.....do.....	250 00	Appropriation insufficient; additional sum asked.
	Rappahannock river.....	Buoys	.....do.....	600 00	Buoys procured placed.
North Carolina...	Middle Ground shoal, Beaufort harbor.	Buoy	March 3, 1851	200 00	Do do.
	Upper Jettee, Cape Fear river.	Light-house	.....do.....	*5,610 93	Under construction. [*Balance.]

A—Continued.

State.	Locality.	Description of object.	Date of appropriation.	Sum appropriated, or balance.	Action taken.
North Carolina—Continued.	Baldhead light-house	Fog-bell	Aug. 31, 1852	$2,600 00	Under contract.
	Bogue banks	Light-house	do	5,000 00	Under construction.
	Albemarle sound	Buoys	do	200 00	Buoys procured and placed.
	Falken shoal	do	do	80 00	Do do.
	North river	do	do	100 00	Do do.
	Main and Oak Island channels	do	do	1,000 00	Buoys constructed and sent to destination.
	Cape Fear river	do	do	1,300 00	Do do do.
	Fryingpan shoals	do	do	1,600 00	Do do do.
	Cape Hatteras	Elevating and refitting light-house.	Mar. 3, 1853	15,000 00	Completed and lighted.
South Carolina	Cape Romain shoal	Bell-buoy	Aug. 31, 1852	3,500 00	Constructed and sent to destination.
	Charleston	Harbor light	do	500 00	Work delayed for want of sufficient appropriation.
	South and North Island Points, Georgetown.	Three beacon-lights	do	5,000 00	Surveys and examinations completed under the direction of the Superintendent of the Coast Survey. Work to be commenced immediately.
	Georgetown	Buoys	do	600 00	Buoys procured and placed.
	Charleston harbor	Bell-buoy	Mar. 3, 1853	5,000 00	Constructed and sent to destination.
	Rattlesnake shoal, off Charleston.	Light-vessel	do	20,000 00	Under construction by contract.
	Charleston bar and channels.	Buoy	do	3,000 00	Buoys constructed and sent to destination.
	Middle Ground shoal	do	do	500 00	
	Morris's island	Beacons	do	3,000 00	New sites selected, title-deeds approved, and work to be commenced without delay.
	Cape Romain light-house	Rebuilding	do	20,000 00	Examinations and surveys completed under the direction of the Superintendent of the Coast Survey. Additional appropriation asked.
Florida	Sea-horse key	Light-house	Aug. 31, 1852	12,000 00	Under construction.
	Sand Bore and Boca Grande.	Buoys	do	840 00	Part of the buoys constructed and sent to their destinations; remainder under construction.
	Sea-horse reef	do	do	250 00	
	South of Cape Florida	do	do	700 00	

					sum required before further progress can be made.
	Rebecca shoals	Beacon	do	10,000 00	Under construction; additional appropriation recommended.
	Mouth of St. John's river	Preservation of site of light-house.	do	10,000 00	A new light-house and beacon recommended.
	Northwest Passage, (near Key West.)	Light-house	Mar. 3, 1853	12,000 00	Under construction.
	Jupiter inlet	do	do	35,000 00	Examinations made, site selected, and preliminary steps taken for commencing the work.
	Florida reef	Coast-survey signals	do	10,000 00	Under construction under direction of an officer of the coast survey.
	St. Blass	Rebuilding light-house	Aug. 31, 1852	12,000 00	Illuminating apparatus received; work to be commenced and completed at the earliest practicable moment.
Alabama	Mobile bay	Bell-buoy	do	4,000 00	Buoys and bell-boat constructed and sent to their destination.
	Middle Ground	Buoys	do	2,100 00	
	Northwest Pelican shoal	do	do	200 00	
	Sand island and Mobile point	Beacons	do	4,000 00	Under construction.
	Revenue Point	do	do	3,000 00	Do.
	Mobile bay	do	Mar. 3, 1853	500 00	Do.
Mississippi	Ship island	Light-house	Sept. 28, 1850	12,000 00	Completed and lighted.
	East Pascagoula	do	Aug. 31, 1852	5,000 00	Under construction.
	Cat and Ship Island harbors	Buoys	do	1,800 00	Buoys procured and sent to their destination.
Louisiana	Ship shoal	Surveys	do	3,000 00	Surveys completed under direction of the Superintendent of the Coast Survey.
	Ship shoal	Light-house	Mar. 3, 1853	20,000 00	Site selected; an additional sum required towards completing this work.
	Horn Island Pass	Buoys	Aug. 31, 1852	240 00	Buoys directed to be placed.
	Passes of Mississippi river	do	Mar. 3, 1853	3,000 00	Southwest Pass buoyed; large buoys constructed and sent to their destination.
	Chandeleur island	Rebuilding of light-house	do	15,000 00	Site selected, plans submitted; work to be commenced and completed at the earliest practicable day.
	Pas à l'Outre	Light-house	do	6,000 00	Site selected; valid title cannot be obtained until next meeting of the State legislature.
Texas	Aransas Pass	do	Aug. 31, 1852	15,000 00	Surveys and examinations made under the direction of the Superintendent of the Coast Survey. Title deeds not perfected.

A—Continued.

State.	Locality.	Description of object.	Date of appropriation.	Sum appropriated, or balance.	Action taken.
Texas—Cont'd ..	Mouth of Sabine river.....	Light-house	March 3, 1853	$30,000 00	Surveys made under direction of the Superintendent of the Coast Survey. Preliminary steps taken for obtaining a valid title to the site.
	Brazos Santiago	.....do.....	Sept. 28, 1850	15,000 00	Completed and lighted.
	Padre island.....	Beacon.....	.....do.....		
	Galveston bay	Three light-houses ..	Aug. 31, 1852	25,000 00	Completed.
	Brazos Santiago	Buoys.....	March 3, 1853	2,000 00	Buoys procured, and sent to their destinations.
	Grand River bar	..do.....	.....do.....		
	Matagorda bay	..do.....	.....do.....		
Ohio.....	Green island, Lake Erie...	Light-house	March 3, 1851	5,000 00	Under construction by contract.
	Mouth of Maumee river ...	.....do.....	Aug. 31, 1852	5,000 00	Examinations made, and site selected.
	Entrance to Maumee bay ..	Buoys.....	.....do.....	300 00	Buoys procured and placed.
	Huron harbor.....	Repair to light-house piers.	.....do.....	6,000 00	Under construction.
	Vermillion harbor		.....do.....	3,000 00	
	Off Bois Blanc, (Lake Erie)	Beacon.....	March 3, 1853	3,000 00	Completed.
Michigan	Eagle river.....	Light-house	Sept. 28, 1850	5,000 00	Under construction.
	Marquette.....	.....do.....	.....do.....	5,000 00	Completed and lighted.
	Ottawa Point.....	.....do.....	.....do.....	5,000 00	Do. do.
	Saginaw bay	Buoys.....	Aug. 31, 1852	600 00	Buoys procured and placed.
	Round island	Beacon-light.....	.....do.....	4,000 00	Under contract.
	Mouth of Clinton river	Light-house repairs, &c.	.....do.....	5,000 00	Under construction.
	Mouth of South Black river	Light-house	.....do.....	5,000 00	Under contract.
	Point Betsey.....	.....do.....	March 3, 1853	5,000 00	Do.
	Grand Island harbor	.....do.....	.....do.....	5,000 00	Do.
	Rock Island harbor, (Isle Royal.)	.....do.....	.....do.....	5,000 00	Do.
	Portage river.....	.....do.....	.....do.....	5,000 00	Do.
	Point Iroquois.....	.....do.....	.....do.....	5,000 00	Do.
	La Pointe.....	.....do.....	.....do.....	5,000 00	Do.

	house.				...employed to perfect fog-bell machinery.
	St. Clair flats	Foundations for two light-houses.	do	10,000 00	Under charge of the Topographical Bureau.
	Otter creek	Light-house and sale of site.	Aug. 31, 1852		Site sold and title conveyed, in conformity to law.
Wisconsin	Twin rivers	Light-house	Sept. 28, 1850	3,500 00	Completed, and lighted.
	Neenah or Fox river	Buoys	Aug. 31, 1852	500 00	Buoys procured and placed.
	Winnebago lake	Light-house	do	5,000 00	Under contract.
	Milwaukie	do	do	5,000 00	Do.
Illinois	Chicago	do	do	6,300 00	In charge of Topographical Bureau.
California	Alcatraz island	do	Sept. 20, 1850	15,000 00	Completed, and lighted.
	Battery Point	do	do	15,000 00	Tower removed for fortification works; temporary building in course of construction.
	Farallones island	do	do	15,000 00	Completed; illuminating apparatus shipped.
	Monterey	do	do	15,000 00	Do. do. do.
	Point Conception	do	do	15,000 00	Under construction by contract.
	San Diego	do	do	15,000 00	Do. do.
	Humbolt harbor	do	March 3, 1851	15,000 00	Do. do.
Washington Territory.	Cape Hancock	do	Sept. 28, 1850		Cape Hancock light-house under construction by contract.
	New Dungeness	do	do	53,140 00	Additional sums asked for completing Cape Flattery and New Dungeness light-houses.
	Cape Flattery	do	do		
Oregon	Umpqua	do	Aug. 31, 1852	15,000 00	Additional appropriation asked.
California	Santa Cruz island	do	do	30,000 00	Selection of site not reported.
California and Oregon.	Humboldt harbor	Beacon	do	5,000 00	Awaiting the completion of the light-house at that point.
	San Francisco bay	Buoys	do	1,000 00	A part of the buoys have been shipped to California; a part are still under construction; and the district inspector has been directed to procure and place spar-buoys at points for which they will be adapted.
	Commission ledge, (Mare Island straits.)	do	March 3, 1853	500 00	
	Middle Ground, (in Suisun bay.)	do	do	500 00	
	San Francisco bar	do	do	800 00	
	Sacramento river	do	do	2,000 00	
	Humboldt harbor	do	do	500 00	
	Umpqua	do	do	500 00	
	Columbia river	do	do	1,500 00	
	Point Bonita	Light-house	do	25,000 00	Examinations and surveys made under direction of the Superintendent Coast Survey; work to be commenced as soon as the plans are perfected.

A—Continued.

State.	Locality.	Description of object.	Date of appropriation.	Sum appropriated, or balance.	Action taken.
California and Oregon—Cont'd.	San Pedro bay.....	Light-house	March 3, 1853	$10,000 00	Referred to the Superintendent Coast Survey for examinations and surveys.
		Miscellaneous.			
		Testing illuminating apparatus of Wilson and Meacham.	Aug. 31, 1852	1,000 00	The appropriation for this object was, by direction of the honorable Secretary of the Treasury, placed in the hands of Mr. Wilson in February, 1853, for the purpose of constructing the apparatus referred to in their petition. No plan, specification, nor estimate, has been received upon the subject at this office, although applied for some time since.
		Testing adoption of Jabez Stone's patent buoy.	.....do.....	250 00	Tested, and found not to answer any good practical purpose.
		Testing plan of Chas. Babbage for distinguishing lights by occultation.	March 3, 1853	5,000 00	Illuminating apparatus provided, and tests being made.

No. 2.

BOSTON, *September* 26, 1854.

SIR: In compliance with the circular of the Light-house Board of the 15th August, I have the honor to report:

Light-houses at the head of Holmes's Hole harbor.—The sites for the beacons, or bug-lights, have been established, and the land purchased. Proposals have been received, but no contract yet made for their erection. No expenditure.

Spindles on the Graves and Harding's ledges.—All action under this appropriation has been suspended to await the action of Congress in relation to substituting bell and triangle buoy-boats for the spindles. No expenditure.

Erection of beacons, and repairs of beacons at Newburyport harbor.—The erection of the south beacon was commenced in August and completed in October. The north beacon has been temporarily repaired. Expenditure, $1,503 62. (See statement A.)

Beacon at Deep-Hole Rock.—The appropriation is not sufficient to erect a beacon, but would furnish a buoy. No expenditure.

Light-house and keeper's house on or near the breakwater, Bass river.—This house was located on the main land, near the breakwater; the land purchased. Proposals have been received and accepted for its construction. Contract not yet signed. No expenditure.

Towards erecting a light-house on the rocks called the Sow and Pigs.—Owing to the large outlay that would be required in the early stages of this work, it was thought advisable not to commence it until an additional appropriation was made. No expenditure.

For repairs and incidental expenses, refitting and improving light-houses, and buildings connected therewith. For expenditure from this appropriation, ($3,209 56,) please see statement B.

I also transmit a statement of all funds received and disbursed on account of the light-house establishment during the fiscal year ending 30th June, 1854.

Very respectfully your obedient servant,

C. A. OGDEN,
Major Corps Engineers.

Lieut. T. A. JENKINS,
Secretary Light-house Board, Washington, D. C.

A.

Expenditure made by Major C. A. Ogden, corps of engineers, on account of "construction and repairs of beacons in Newburyport harbor, Massachusetts," during the fiscal year ending June 30, 1854.

3d quarter of 1853	$946 38
4th quarter of 1853	557 24
1st quarter of 1854	.....
2d quarter of 1854	.....
	1,503 62

C. A. OGDEN, *Major Corps Engineers.*

B.

Expenditure made by Major C. A. Ogden, corps of engineers, on account of "repairs and incidental expenses," &c., during the fiscal year ending June 30, 1854.

	3d quarter of 1853.	4th quarter of 1853.	1st quarter of 1854.	3d quarter of 1854.	Total.
Plumb Island light	.....	.....	$25 00	$43 50	$68 50
Gloucester Point light	.....	$67 00	.....	.....	67 00
Ten Pound Island light	.....	.....	.....	28 75	28 75
Baker's Island light	.....	18 84	.....	.....	18 84
Marblehead light	.....	39 85	.....	.....	39 85
Boston light	.....	335 34	43 81	.....	380 15
Race Point light	.....	.....	.....	31 47	31 47
Long Point light	.....	.....	.....	159 75	159 75
Billingsgate Island light	.....	.....	.....	5 00	5 00
Cape Cod (Highland) light	.....	.....	.....	9 37½	9 37½
Nausett Beach light	.....	.....	.....	65 00	65 00
Edgartown light	.....	.....	.....	402 75	402 75
Holmes's Hole (West Chop) light	$101 47	.....	5 00	.....	106 47
Gay Head light	.....	.....	.....	223 87½	223 87½
Dumplin Rock light	.....	.....	.....	43 50	43 50
Clark's Point light	.....	.....	.....	73 00	73 00
Palmer's Island light	.....	.....	.....	111 50	111 50
Ned's Point light	.....	.....	.....	26 00	26 00
Bird Island light	.....	.....	.....	302 50	302 50
Contingencies	45 90	77 30	217 94	705 14	1,046 28
					3,209 56

C. A. OGDEN, *Major Corps Engineers.*

ent of funds received from the Treasurer of the United States and ırsed by Major C. A. Ogden, corps engineers, on account of the t-house establishment, during the fiscal year ending June 30, 1854.

Designation.	Heads of appropriation.	Received.	Expended.	Difference.
at Newburyport....	Construction and repairs of beacons in Newburyport harbor.	$2,000 00	$1,503 62	$496 38
sland light.....	Repairs and incidental expenses.	.....	68 50	68 50
n Point light.....	.....do.....do.....	90 65	.....	99 75
ter Point light.....	.....do.....do.....	67 00	67 00	.....
ınd Island light.....	.....do.....do.....	557 00	28 75	528 25
Island light.....	.....do.....do.....	20 00	18 84	1 16
ead light	.....do.....do.....	40 00	39 85	15
ight.....	.....do.....do.....	381 00	380 15	85
:h light.....	.....do.....do.....	244 60	.....	344 60
›int light.....	.....do.....do.....	34 00	31 47	2 53
›int light.....	.....do.....do.....	307 00	159 75	147 25
Harbor light.....	.....do.....do.....	138 50	.....	138 50
Beach (Wellfleet).....	.....do.....do.....	55 59	.....	55 59
gate Island light....	.....do.....do.....	156 30	5 00	151 30
Neck (Barnstable).....	.....do.....do.....	165 40	.....	165 40
ıd (Highland) light.....	.....do.....do.....	73 35	9 37½	65 97
Beach light.....	.....do.....do.....	146 15	65 00	81 15
n light.....	.....do.....do.....	20 00	.....	20 00
›y Point light	.....do.....do.....	242 00	.....	242 00
ıet (Sandy Point).....	.....do.....do.....	85 00	.....	85 00
Head light.....	.....do.....do.....	2,578 15	.....	2,578 15
ammon light.....	.....do.....do.....	11 00	.....	11 00
light	.....do.....do.....	285 00	.....	285 00
wn light.....	.....do.....do.....	503 00	402 75	100 25
s Hole (West Chop).....	.....do.....do.....	100 00	106 47	6 47
Point light.....	.....do.....do.....	18 50	.....	18 50
in Cove light.....	.....do.....do.....	27 00	.....	27 00
ad light	.....do.....do.....	58 50	223 87	165 37
nk Island light.....	.....do.....do.....	183 00	.....	183 00
Rock light	.....do.....do.....	75 50	43 50	32 00
Point light.....	.....do.....do.....	73 00	73 00	.....
Island light.....	.....do.....do.....	111 50	111 50	.....
›int light.....	.....do.....do.....	26 00	26 00	.....
nd light.....	.....do.....do.....	339 50	302 50	37 00
Neck light.....	.....do.....do.....	14 00	.....	14 00
ncies	.....do.....do.....	661 11	1,046 28	385 17
r.....	For the erection of a light-house and keeper's dwelling at Bass river.	3,275 00	.....	3,275 00
		13,275 00	4,713 18	8,561 82

C. A. OGDEN, *Major Corps of Engineers.*

No. 3.

PHILADELPHIA, *October* 21, 1854.

SIR: During the past year the only change made in the apparatus of the lights in this district is the substitution in the ledge light-ship (Delaware bay) of a catoptric apparatus, with eight lamps, and reflectors, for the old bowl-lamp, with many wicks, without reflectors. The catoptric light at Henlopen beacon is also now being replaced by a fourth-order lens, to be put in charge of a special keeper, and not, as heretofore, under the care of the keeper of Cape Henlopen light-house.

The use of gas having been discontinued in all the Delaware bay light-houses, the gas-works have been all removed and transported to Wilmington.

With these exceptions, the operations in this district have been mostly confined to the routine of inspections and incidental repairs of light-house dwellings, and embankments, and of light-ships.

The buoyage of Delaware bay and river has been continued during the year, and can and nun buoys of improved construction are being generally introduced in place of solid spherical and spar buoys. The carelessness of the small craft in Delaware bay, involves us in much expense for damages to buoys, which are run down and injured, or sunk, continually. To carry out next spring the entire substitution of the new buoys at the most important points will call for a further outlay of funds—the special appropriation of last year being exhausted.

At the inlets on the Jersey coast the buoys heretofore authorized have been completed, and duplicates prepared. These are all at present in good order, except at Hereford inlet, where difficulty has been found in securing the services of a buoy-keeper on other than very extravagant terms.

In regard to any further changes in the lights of this district, I have nothing to add to the suggestions made from time to time in my communications and those of my predecessor from this office, and which coincide with the measures which are being practically carried out by the board. These relate in a great measure to the renovation of old apparatus in Delaware bay and river, and the introduction, at some points, of the lens lights. When these changes are completed, and the light-houses now appropriated for are finished, there will be little to be desired in the lighting of Delaware bay.

I have already, in my letter of September 2, expressed my opinion of some of the proposed aids for this district; but would further say, that if the appropriation for a "beacon-light on the pier at Port Penn" refers to any other point in that vicinity than the pier at the new ice-harbor of Reedy island, it is entirely uncalled for by any interests of commerce. Upon the ice-pier, however, it *is* of much importance to have a light, as the work projects far into the river, and serious accidents have nearly occurred from passing vessels coming in collision with the pier-head. The appropriation, it would seem, was not intended to embrace a keeper's dwelling; but this would be necessary here, as the Reedy island light-house is too remote for the keeper at *that* station to take care of both lights, even were there no other objection to such an arrangement.

The attention of the board having already been given to the subject of raising and improving the sea-coast lights at Barnegat and Assateague, I presume it is not necessary that I should more than allude to the very great importance of both these matters.

There are in this district two red lights—one at Tucker's island, and one at the Delaware breakwater: the former is colored by means of red shades being in front of the lamps; the latter by using light red, or rather pink, chimneys. Both these methods are open to objection—the shades from too great absorption of light; and the pink chimneys from their not affording a sufficiently marked distinction in hazy weather. The consideration of a remedy for this difficulty is submitted to the board, who can best judge of the expediency of introducing lenses, with flashing apparatus, at both these points.

Very respectfully, your obedient servant,

JAMES S. BIDDLE,
Light-house Inspector, Fourth District.

Lieut. THORNTON A. JENKINS,
Secretary of the Light-house Board.

No. 4.

WASHINGTON, *October* 19, 1854.

SIRS: In compliance with the circular of the board of the 15th of August last, I have the honor to furnish a report of all the operations of the light-house service under my direction, for the year ending the 30th of June.

The letter of the board of the 23d March, 1853, called my attention, under an arrangement made with the Bureau of Topographical Engineers, to the following works:

1. For the preservation and protection of the light-house on Brandywine shoal, Delaware bay.
2. For a light-house at Pungoteague creek, Virginia.
3. For beacon-lights on Day's Point, on the Point of Shoals, on the shore opposite Lyon's Creek shoals, and on Jordan's Point, and a day-beacon on White's shoal—all on James river, Virginia.

For the preservation and protection of the light-house on Brandywine shoal, Delaware bay.—The instructions to carry out these objects were issued to Mr. G. Castor Smith, my assistant, on the first of July of last year, who, as a necessary preparatory step, proceeded to the station for purposes generally with reference to the work, but principally to make certain measurements to carry out the design of preventing contact at any point between the light-house structure and the ice-harbor structure. By the 9th of August the sleeves, &c., for such of the braces as for this object were required to be cut and curved, the clasps for the crossings of the 15-feet-3-inch spider-web braces of the ice-harbor, the moulds for casting the zinc rings and bands for the iron work generally exposed to the water, were prepared, and all necessary materials, tools, paint, &c., and hands required in the operations, were procured. Arrangements were also made for the delivery of the stone to deposite on the shoal under the structure, to compensate for the loss of sand caused by

the action of the waves and currents upon the piles. When all was prepared, the workmen were dispatched to the light.house, and employed until the 4th of September in carrying out the required changes, in depositing the stone, and painting the works generally, &c., &c. Subsequently, a crane for hoisting supplies from a boat on to the ice-harbor, for use on either side of the structure, as the tide should be either ebb or flood, and removable when not in use, and chains of a larger size than the first set for the boat hoisting apparatus, were furnished.

The work done is as follows:

1. Thirty-six iron clasps put on at the crossings of the 15-feet-3-inch spider-web braces of the ice-harbor.

2. The 12-inch rings of the upper series of the 15-feet-3-inch spider-web braces of the ice-harbor, through which the centre pile of the house structure passes, replaced by rings of 20 inches, to prevent contact with that pile.

3. One 15-feet-3-inch spider-web brace of the lower series of the ice-harbor replaced by a curved brace, to prevent contact with a house-pile.

4. Two 10-feet-2½-inch spider-web braces of the upper series of the ice-harbor replaced by curved braces, to the same end.

5. Six tension braces curved and strutted out, to the same end.

6. Zinc rings and bands cast on all the piles and braces, to prevent oxidation of the iron.

7. The three 50-feet-1½-inch rods put on to restore the proper relative position of the two structures after the storm of the 18th of July, 1850, removed.

8. Three hundred and ninety-three tons of stone (quarry spalls) distributed over the shoal under the structure, to compensate for the waste of the sand.

9. A crane for the ice-harbor to hoist supplies, &c., thence from a boat, with fixtures, and including blocks and falls furnished.

10. Chains heavier than the first, for the boat-hoisting apparatus, supplied.

11. The inside of the dwelling, watch-room, and lantern, including the doors, windows, and shutters, painted two coats of white zinc.

12. The outside of the dwelling, watch-room, and lantern, including galleries, railing, boat-davits, steps, and ice-harbor, painted one coat of red lead. They had been painted one coat within the year.

13. A canvass curtain for the outside of the lantern furnished.

There is now no contact, or probability of contact, by the running ice, of any part of the ice-harbor structure with the light-house structure.

The clasps at the crossings of the spider-web braces of the ice-harbor have caused a marked increased rigidity in that work. Measurements since made to the shoal at the points at which they were previously taken, and reduced to the proper plane of reference, show that its surface is restored within a few inches of its original level, and hence that the deposite of quarry spalls has fully effected the object in their application. The measures taken in fine, the securing of the site from erosion, the prevention of contact between the two structures, the *increasing* the rigidity of the ice-harbor, and painting of the entire ma-

terial, all surely tend to the "prevention and protection" called for, and are well calculated to give additional confidence in the stability of works that had already withstood urharmed the trying ordeals of storms and running ice.

For a light-house at Pungoteague creek, Virginia.—Having received from Lieutenant Pennock, U. S. N., light-house inspector of the fifth district, the result of his examination of the character of the shoal at the proposed site for this light, a plan, with an estimate, was submitted to the board, which I was requested to carry out. During the winter, the entire structure, foundation as well as superstructure, was prepared in the workshops of Philadelphia, as far as this could be done, before going on the ground, by fitting the iron-work, and framing the dwelling, tower, and lantern, and marking both for convenience in the final erection. Besides these measures, the doors, sashes, shutters, &c., were made, and the lumber for the floors, weather-boarding, ceiling, stairs, &c., &c., worked. The iron water-tanks, tin oil-cans, &c., and a boat for the station, were also obtained, and the means for constructing a platform on the shoal, including hoisting apparatus for the operations, prepared; and, finally, the necessary tools, glass, paint, and other materials, purchased. All, in short, that could be done in anticipation of the actual construction, received due attention. These preliminaries being completed early in April last, all was shipped on board a suitable vessel, which, properly manned and found, and with a full complement of the necessary mechanics and laborers, set out on the 23d of that month for the scene of operations.

The time estimated for the erection of the structure, including the transits to and from Pungoteague, was six weeks; but owing to the length of these from calms, but principally from either the deficiencies of the apparatus or the impossibility, from the choking by the soil, of sinking piles by atmospheric pressure as small as those used or having conical bases, which involved delays in providing other apparatus, it was increased to more than double that time. Failing, for the reasons just stated, to sink the piles by atmospheric pressure, this method was abandoned and the hydraulic process adopted, and the cylinders settled into the bottom to the required depth.

The structure now completed consists of seven hollow iron piles with conical bases, disposed at the angles and centre of a hexagon, sunk ten feet eight inches into the bottom and rising ten feet above the water, which is 7½ feet deep at low tide, being connected by spider-web braces, and also cross-braces between each two consecutive periphery piles, and between each periphery pile and the centre-pile. The piles and the collars and coupling-sleeves, &c., are of cast-iron—the braces of round rolled iron. On the piles as a foundation rests the dwelling, also hexagonal, of one story of nine feet, with a gallery all round, from the centre and floor of which rises a tower of the same figure eight feet in diameter, of such height that, with the lantern, the focal plane has an elevation of about fifty feet. The dwelling, thirty feet in diameter, is conveniently divided into a sitting-room, sleeping-room, store-room and kitchen. Two sash-doors and four windows open on to the gallery, to which there is a convenient ascent from the water by an iron ratline ladder. The ascent of the tower is made through a door from the

sitting-room, and by an easy flight of stairs to the lantern, round which there is also a pathway. Further details are deemed unnecessary, as the board is in possession of the drawings from which they may be obtained.

The dwelling and tower, and the lantern in part, are of wood, the material and workmanship, as is the case throughout the whole structure, being of the best character. Two iron water-tanks extending from floor to ceiling, and receiving the water from the roof, are conveniently placed—one in the kitchen, the other in the sitting-room. Oil-cans, &c., are likewise provided. A coal-bunker is arranged under the stairs of the tower, opening on the side of the kitchen, A boat of proper size is furnished, with hoisting apparatus to raise it by the power of one man to the level of the gallery, and the structure protected by a lightning-rod. The iron work is painted red; the dwelling, tower and lantern, inside and outside, white; and the gallery floors, roof of house, and lantern, &c., Ohio brown.

The lighting apparatus is of the fifth-order Fresnel, illuminating the whole horizon by a Cornelius lamp, but will be replaced by one of the same order, illuminating seven-eighths of the horizon by a constant level lamp.

For beacon-lights on Day's Point, on the Point of Shoals, on the shore opposite Lyon's Creek shoals, and on Jordan's Point, and a day-beacon on White shoal—all on James river, Virginia.—An examination of James river having been made, and the sites for the several works selected and marked, a report was submitted on the 4th of June following, accompanied by—

1. A sketch of James river from Newport News to Hog island.
2. A design for a day-beacon on White shoal, with specifications and an estimate.
3. A design for light-beacons on the shoal off Day's Point, on the Point of Shoals, and on the shoal opposite Lyon's Creek shoal, with specifications and estimates.
4. A sketch of James river at Jordan's Point.
5. A design for a light-beacon on Jordan's Point, with specifications and an estimate.
6. Three working drawings of the light-beacons.
7. Proposals for building the above, (form of advertisement.)
8. A design of a capstan drum-head to drive screw-piles, with an estimate.

The following extract is from the report: "I desire here to call the attention of the board to the greater usefulness to navigation of this light, (off Glover's bluff of Day's Point,) if erected at White shoal, and the transfer of the day-beacon designed for that shell-bank to the edge of the shoal off Day's Point. An examination of the sketch of this part of the river, imperfect as it is, will, it is believed, demonstrate the propriety of such a change. A light would then be exhibited at the lowest point on the river at which the navigation is at all difficult; and thence to the next light above, the Point of Shoals, say ten miles distant, the sailing course is a straight one, through the best of the water."

The beacons on James river would have been finally reported upon *last year*, but for a sudden and protracted illness.

As my duties as a member of the board of engineers of lake harbors and western rivers did not necessarily admit of my taking any more than a supervising part in the foregoing operations, the immediate direction of them was assigned to Mr. G. Castor Smith, civil engineer, as assistant, who, by his indefatiguable industry, intelligence and faithfulness, acquitted himself in a manner to meet my entire approbation. Besides many valuable suggestions, the details of the various designs, as well as the manner of carrying them out, are in a great measure due to him.

Reedy Island light-house, Delaware.—Examinations with a view, among other objects, to banking the island in part, as a measure of safety to the light from fire, were made during the early part of the fiscal year; and an estimate to carry out the measure was furnished in the report on the aids to the navigation of the Delaware, dated the 1st of November, and the amount of it subsequently appropriated by Congress.

Barnegat and Little Egg Harbor light-houses, New Jersey.—The examinations of these lights, called for by the letter of the board of the 6th of June, were made in company with Lieutenant Biddle, United States navy, light-house inspector of the fourth district, during the last three days of the month.

Absecum Beach, New Jersey.—A reconnaissance of both this beach and Brigantine beach was made at the same time, under the call of the above letter, also in company with Lieutenant Biddle, with a view to selecting a site for a first-class light in the vicinity of Absecum inlet, since appropriated for by Congress.

I am, very respectfully, your obedient servant,

HARTMAN BACHE,
Major Top. Engineers, Bt. Major.

Lieut. THORNTON A. JENKINS, *U. S. N.*,
Capt. EDMD. L. F. HARDCASTLE, *U. S. A.*,
Secretaries Light-house Board.

No. 5.

OFFICE LIGHT-HOUSE INSPECTOR, FIFTH DISTRICT,
Norfolk, September 25, 1854.

GENTLEMEN: In accordance with the circular of the Light-house Board, directing me to report all the operations in my district during the last fiscal year, I have the honor to state as follows:

Light-boats.

Virginia.—The Windmill Point light-boat was thoroughly repaired, and returned to her station.

The Wolf Trap light-boat was caulked at her station, and some slight repairs made.

The Willoughby Spit light-boat was relieved, and thorough repairs commenced.

The Craney Island light-boat was thoroughly repaired, and returned to her station.

North Carolina.—The Croatan light-boat was thoroughly repaired, and returned to her station.

The Nine-feet Shoal light-boat was thoroughly repaired, and returned to her station.

The Long Shoal light-boat was taken from her station, and repairs commenced.

The Roanoke river light-boat was caulked and repaired at her station.

Light-houses.

Screw-pile light-houses were commenced at Pungoteague, Eastern Shore of Virginia, and on White Shoal, Point of Shoals, and Deep Water Shoal, James river, Virginia; also a light-house on Jordan's Point, on the same river.

A temporary light-house was erected on Fort Carroll, Patapsco river, Maryland.

On the coast of North Carolina, at Cape Hatteras, a first-order Fresnel flashing white light was substituted in place of the old reflecting illuminating apparatus.

At Body's island a fourth-order Fresnel fixed white light, varied by alternate red and white flashes, was substituted for the old reflecting illuminating apparatus.

At Ocracoke island a fourth-order Fresnel fixed white light was substituted for the old reflecting illuminating apparatus.

At Cape Lookout some slight repairs were made to the keeper's dwelling, and on two occasions drift-sand removed.

Beacons and buoys.

Duplicate buoys were planted in the Patapsco, Severn, Chester, and Wicomico rivers, in Annapolis roads, Hooper's straits, Tangier sound, and the upper part of Chesapeake bay, Maryland.

At the solicitation of mariners, five additional buoys were planted in the Chesapeake bay between Thomas's Point and the mouth of the Patapsco river, Maryland, at points which were deemed dangerous.

An iron day-beacon was placed on Glover's Bluff shoal, off Day's Point, James river, Virginia.

The channel from Seawell's Point up to the city of Norfolk was buoyed out.

Buoys for which special appropriations were made were planted in Pokomoke bay, Maryland, in Chessconessix river, Occahannock creek, Great Matchepungo, and Metompkin inlet, Eastern Shore, and in the Potomac and Rappahannock rivers, Virginia.

In North Carolina, north of Beaufort, all the buoys and stakes authorized by law were planted.

But few repairs would have been necessary to the light-boats, if even ordinary attention had been given to their being caulked in time, and their holds properly cleaned and ventilated.

Very respectfully, your obedient servant,

A. M. PENNOCK,
Light-house Inspector.

Lieut. THORNTON A. JENKINS,
Capt. E. L. F. HARDCASTLE,
Secretaries of the Light-house Board.

No. 7.

ENGINEER'S OFFICE SEVENTH LIGHT-HOUSE DISTRICT,
Philadelphia, September 27, 1854.

SIR: I herewith submit, for the information of the Light-house Board, he following report of the operations on the various works under my harge in the seventh district during the past fiscal year, specifying the progress of each work in their geographical order.

Light-house on Sea-Horse key, Cedar Keys harbor.—Early in the year, under the instructions of the board, an examination was made of Sea-Horse key, upon which the act of Congress appropriating for this work required the structure to be erected.

Plans and estimates in detail were submitted, and approved by the oard on the 30th of January last.

So soon as authorized, the preparation of the material was commenced, and, by the close of March, these materials, and a suitably rganized working party, under a superintendent, were dispatched rom this place.

Immediately on their arrival the work was commenced, and prosecuted to a completion by the 20th of July, on which day the keeper ook possession of the structure and the public property. The light was exhibited for the first time on August 1st, due notice having been previously given through the public press.

The illuminating apparatus set up in this work is of the Fresnel fourth order—"fixed, varied by flashes every minute."

The structure has been completed, and furnished with an apparatus and all necessary furniture, within the appropriation made by Congress, there being left a very small balance on hand, after liquidating all liabilities.

Iron pile light-house, Northwest channel, harbor of Key West.—An examination of the Northwest channel, with a view to selecting a site for this work, was made in July of last year, and a report, accompanied by plans in detail and estimates, presented to the board in January, and approved by them on the 30th of that month.

The work, in all its parts, was then manufactured here and put together, and early in May shipped to Key West, to be erected there so soon as the foundation-piles could be inserted.

The prevalence of the yellow fever at Key West prevented the employment of unacclimated northern mechanics during the season it was originally designed to erect this work, and caused its postponement till the fall of the year, when the usual health of the place will be restored. The materials were accordingly securely stored on the public grounds of Fort Taylor, through the courtesy of the engineer in charge, and so soon as the health of the place will permit, a working party will be dispatched to erect the work; and it is confidently expected the work will be completed, and a light exhibited therefrom, by the close of the year.

Light-house at Sand Key.—This structure, as the board were advised in my last annual report, was completed and illuminated on the 20th July, 1853. It was deemed probable that, in a work of this novel character, time might develope defects or suggest alterations and im-

provements; for which purpose the balance of appropriations on hand, on completion of the work, was retained to meet such exigencies. A special report, presented to the board in January last, communicated the fact that certain parts of the work required strengthening. The girders and floor-joists under the tank-room were insufficient to sustain the great weight of the large tanks when full of water. Plans for the correction of these defects, and other alterations, were submitted and approved, the necessary materials prepared, and in June last the structure was placed in complete order.

Beacon on the Rebecca shoal.—The plans and estimates for this work were, with a report, after an examination of the shoal, submitted to the board, and received its sanction on the 10th January, 1854. The work was manufactured, framed, and put together at this place, and shipped early in May to Key West. The erection of the beacon was, however, postponed in consequence of a failure to procure mangrove piles for the platform, and also to await the additional appropriation which the estimate called for; it being deemed unadvisable to attempt the erection with inadequate means. The materials were, in consequence, stored at Key West. Congress having, at its recent session, granted the additional appropriation asked for, no time will be lost in putting up the work, so soon as the season of operations arrives, which will be in April, when the *northers* of the winter have ceased.

Light-house on Coffin's Patches, Florida reef.—An examination of the shoals designated as Coffin's Patches was made in July, 1853, but it was not deemed advisable to select a site until the hydrographic reconnaissance asked of the coast survey should be finished.

Sufficient data, however, was obtained to authorize the presentation to the board of plans and estimates for a structure founded on iron piles, and in harmony with the system initiated at Carysfort reef and continued at Sand Key.

The plans were approved on the 9th May, 1854, and authority given to proceed with the preparation of the materials, so far as existing appropriations would permit. Engagements have accordingly been made with responsible parties for furnishing the necessary materials for the foundation. In the mean time the detailed drawings of the superstructure have been in progress and are nearly completed. At the foundry a large portion of the patterns for cast-iron work has been made, and others are in hand, so that when Congress shall appropriate additional funds, sufficient materials will have been collected to start a working-party, and keep them employed at the site till the whole is manufactured.

Lighthouse at Carysfort reef.—An inspection of the condition of this work was made in July last. The structure was found in excellent order, perfectly rigid and stable—as much so as when first put down. The spirit-level was applied in all parts, and its indications were identical with those recorded as the work was being erected, showing that not the slightest settling had taken place. These examinations were most carefully made, as reports had obtained currency in Key West that there was a visible settling in the structure. The whole structure requires painting, and it is also necessary that the zinc bands on the foundation-piles and braces should be renewed, as they are greatly wasted.

The portion of the iron work *above* high water was found to be more injured by oxidation than the parts below, proving that the action of the atmosphere is as injurious, and even more so than the salt-water. The iron can be protected from the atmospheric action, however, by frequent painting; and it is therefore suggested that an appropriation for this purpose be asked, as the balance of funds originally belonging to this work has been exhausted in the purchase of a lenticular apparatus, with which it is designed to replace the present catoptric apparatus.

Light-house at Jupiter inlet.—Under the instructions of the board, an examination of the Florida coast, in the vicinity of Jupiter inlet, was made last July, and a report submitted on the 29th ult., indicating a suitable site for the structure. The board having approved of the designated site, instructions were given to prepare plans and estimates. These are now being digested in this office, and will be duly transmitted on their completion.

Very respectfully, your obedient servant,

GEORGE G. MEADE,
Lieutenant Topographical Engineers.

Capt. E. L. F. HARDCASTLE,
Secretary Light-house Board, Washington, D. C.

No. 7 *bis.*

PHILADELPHIA, *April* 22, 1854.

SIR: I received, in the month of May last, instructions from the Light-house Board requiring me to make examinations and report a plan and estimates "for a first-class light-house to be erected on the Coffin's Patches, Florida reef."

In the instructions it was anticipated I should be carried to the Patches by the light-house inspector; but that officer not having arrived by the early part of July, I proceeded there in the schooner employed as a tender to the Sand Key light-house, and visited in person the shoals. Since my return, in September, the duties assigned me by the Bureau of Topographical Engineers, as well as attention to the other works under the direction of the board, have combined to cause the delay in the preparation of the report which I have now the honor to submit for the consideration of the board, accompanied by a plan and estimates, illustrated by drawings, &c.

Coffin's Patches are a series of shoals, forming a part of the Florida reef, situated about fifty miles to the eastward of Key West, and about midway between Sand key and Carysfort reef. The accompanying sketch, (appendix No. 1) traced from Gould's chart, will show this position relatively to the adjacent keys and reefs. They consist of isolated and detached shoals, having from eight to fourteen feet water on them, and separated by narrow channels with three and four fathoms. Their general direction is that of the reef, NE. and SW. They are of the usual coral formation which is elsewhere found, except that, owing to the depth of water, there is not so much of the growing coral found upon their surfaces. It was not in my power to make sufficient exam-

ination to lay down with accuracy the various shoals; for, notwithstanding I was absent over ten days from Key West, yet, owing to the tempestuous weather encountered, and the insufficiency of the vessel I was in, I was only able to spend one day upon the shoals. In this time, however, I obtained satisfactory evidence that the formation, like that of the Carysfort reef, was competent to sustain any structure that might be placed upon it. I examined particularly one of the shoals called "Turtle shoal," upon which the house is placed in the accompanying sketch. The shoal was several hundred yards in length, and over one hundred yards in breadth, with a firm, hard bottom of coral, having about eight feet of water upon it. It was on the inside edge of the reef, and had a series of shoals between it and the gulf, acting as breakwaters to it. I would propose locating the structure upon this shoal, unless subsequent examinations should indicate a more suitable position. The most suitable position, in my judgment, does not depend so much upon the depth of water on the position itself, as it does on the character of the exterior shoals. A shoal with deep water, having outside of it others of less depth, breaking the force of the wave, is more advantageous than one of less depth not so protected. So, also, a shoal with a level surface and perpendicular banks is preferable to one with a gradual slope to deep water, the inclined plane of which invites and leads up the wave to the structure at its summit.

The depth of water at the site is only a matter for consideration when all other things are equal; then the less depth the less difficulty in erecting the foundation and superstructure. The important question which I shall endeaver to solve, before making a definitive location, is to find the most protected spot. For this purpose application has been made for a hydrographical reconnaissance of the shoals by the coast survey; and it is hoped the results thus derived will be available before the foundation will require to be laid. If not, such personal examinations will be made as to insure the most favorable location.

In the mean time Turtle shoal can be considered for the purposes of designing the structure as the location, as indeed it will be, unless subsequent examinations should make known one better protected.

The principal problem for the engineer, involved in designing the structure, is contained in the nature of the foundation. You will probably recollect, that in a report made to the board by me, and dated August 6, 1852, in discussing certain general questions in relation to the Florida reef, I advanced the opinion of the perfect practicability of erecting on this reef *towers of solid masonry founded upon the rock of the reef*, and of my confidence in their subsequent stability. I have no reason now to change the opinion then expressed. I do not believe the force of the sea on this reef can injure such structures, if properly erected on suitably selected sites; and I am perfectly satisfied no obstacle would be encountered in the erection which has not been overcome in similar works in this and other countries, but to accomplish this result would require a very great outlay of money. The structures on the Bell and Skerrivore rocks, coast of Scotland, cost respectively over $300,000 and $400,000. Neither of these structures was as large as the one required at Coffin's Patches, and both were within a short distance of all the resources of Great Britain; whereas Coffin's Patches, be-

ing fourteen hundred miles from workshops and laborers, would greatly enhance the cost of all kind of materials and labor. The fact of so large an outlay being required has deterred me from presenting any project for a masonry structure. It does not seem reasonable to expend so large an amount, if it is practicable to gain all reasonable ends with less means. The immense extent of our coast—the large number of harbors and prominent headlands calling for so many lights, and increasing proportionately the expense of the whole establishment—is a consideration which should govern the engineer in his designs; for it will most certainly affect the probability of the necessary appropriations being made to carry out his plans; and in making these plans, *expediency* must have its due weight. But in the report previously referred to, considering the perishable nature of the iron-pile foundations, I proposed a foundation of masonry to the level of storm-tides, from which the iron-pile structure should rise in the same manner as from the surface of the reef. Since the date of the report, further examination and reflection have led me to believe—first, that such a foundation, from the difficulty of laying it, would be very expensive; secondly, that the iron piles, if made sufficiently massive, are not so perishable, and, if properly protected, will probably last longer, or as long as the superstructure.

With respect to the first consideration—to wit, the expense of a masonry foundation to storm-tides—it is only necessary to say that it would require a pier of some 70 feet square and 13 feet in height, which should be made of blocks of granite, with their faces cut to fit close together, and bonded in the strongest manner. To lay the first course would require the bottom to be previously levelled and all loose material removed, to effect which would involve either the construction of a coffer-dam or the use of the diving-bell. The coffer-dam, from the necessity of transporting thither all materials, even the puddling, would be very expensive; and the diving-bell would be hardly less so, from the fact that it would have to be protected from the action of the waves by a temporary breakwater of piling. Such a foundation would require of itself an expenditure of not less than $100,000. This, however, would be no argument against it, if the same is clearly proved necessary. Whether it be necessary or not to the permanent durability of the structure, is dependent on the solution of the second question above proposed, to wit: the permanency of the screw-pile foundation.

It is extremely difficult to arrive at any satisfactory result in endeavoring to ascertain the effect of the action of salt air and water on wrought and cast iron. Most experiments are vague and indefinite—made with some special objects, without giving general results. Moreover, it is a well ascertained fact that the quality and permanency of iron are dependent upon certain conditions of its manufacture, which are unknown, except so far as their producing different and unlooked for results. The only reliable experiments which I have been able to find in my investigations upon this point, are those by Robert Mallet, (Mem. Inst. C. E. M. R. S. A.,) published in the reports of the British association for the advancement of science. In the report of the British association for 1843 will be found (page 1) the third paper read by this gentleman, in which he has tabulated the results of his experiments for

the use of engineers. These experiments were made on specimens of various kinds of wrought and cast iron, exposed to the action of the weather, fresh and salt water at various depths, and for periods extending as far as 732 days, or two years. These experiments appear to have been very thorough, and made with great care, and seem entitled to much consideration. Mr. Mallet has, in the report, discussed the results produced by them, and, for the use of engineers, tabulated these results for the different kinds of iron. Among others is a table showing the average amount and depth of corrosion in clear sea-water and when exposed to the weather, of the different kinds of wrought iron experimented upon, and the actual proportionate corrosion for one hundred years, deduced therefrom, as follows:

Kind of iron.	Clear sea-water.	Exposed to the weather.
Red short bar, Staffordshire.....	0.276 inch.	0.335 inch.
Common bar, Staffordshire.....	0.927	0.540
Best bar, Staffordshire.....	0.316	0.361
Best Welsh bar, Doulais.....	0.278	0.353
Low Moor boiler-plate.....	0.215	0.332
Common boiler-plate.....	0.272	0.412
Swedish bar, Dennemore.....	0.277	0.470
Faggoted scrap bar.....	0.064	0.219

From the above it would appear that the corrosion of wrought iron, when exposed to the weather, was as great, and in some cases greater, than when exposed to the action of clear sea-water. This is, in a manner, accounted for by the fact, that in Mr. Mallet's experiments the specimens were *entirely immersed* in the water, and that it does not appear that any were subjected to the action deemed most destructive, viz: the alternate action of air and water, or that portion of the pile between high and low water.

The piles hitherto used have been made of the best *faggoted scrap iron*, which the table above quoted shows to be the most suitable material for this purpose, as, in one hundred years, the corrosion of that part totally immersed would only be 0.064 of an inch, and of the part above, 0.219 of an inch. For the sake of security, and to allow for what is believed to be the increased action at the alternately wet and dry part, if we take the larger quantity *and double it*, it would give under one-half of an inch for the depth of corrosion in one hundred years; that is to say, having calculated the diameter of the pile necessary for strength and stability, we have only to add *one inch* to that quantity for every one hundred years it is desirable it should last before being reduced to the proportions required for mere stability.

Hence we see that the material is susceptible of being used for a comparatively great length of time; but even this may be increased by resorting to some of the various methods of protecting iron which have been from time to time suggested and tried. The same difficulty is encountered here that was mentioned above—the want of thorough and reliable experiments upon which to base calculations. In almost all cases these plans are patented, and we have only the testimony of the patentees, or of individuals experimenting under the influence and or the benefit of the patentees. All these plans may be divided into

two classes: those which protect the iron *mechanically*, by forming a coating around it, such as the different kinds of paints, varnishes, &c., and those wherein, by the contact of some other body, a change is produced in the electric condition of the iron with respect to the corrosive agents. Of this class are the use of zinc in masses and the different processes of galvanizing, as it is called. Of the first class no use can be made in these structures. If the paint or varnish is put on before using the pile, the handling of such large masses, in transportation and in driving them, causes it to be scraped off and the iron exposed; and if the application is left until after the pile is in position, no protection can be given to that part under water, and very little to the part between high and low water, as there is not time for the paint to dry before the rising of the tide. Of the second class, the local application of masses of zinc has been tried both at the Brandywine and Carysfort reefs. Sufficient time has not yet elapsed to enable a correct judgment to be formed. Mr. Mallet, in the report previously referred to, is of opinion that this method of protection is not efficient. He says "zinc is so slightly electro-positive, that its protective power is nearly destroyed whenever a few spots of rust have formed anywhere upon the iron—the peroxide acting as an acid towards its own base in both fresh and sea-water. The zinc gets covered, in the latter, with a hard coat of hydrated oxide of zinc and calcspar, which retards or prevents its further corrosion, and thus permits the iron to corrode." This evil, however, may be prevented by taking up, from time to time, the masses of zinc, and scraping from the surface the hydrated oxide, and thus restoring to the zinc its original power. By continually repeating this operation till the zinc is all wasted away, and then renewing it, the iron may be protected for a long time, or at least its corrosion sensibly retarded.

Of the last plan—that of galvanizing iron—the testimony is very contradictory. Many English chemists of distinction have given their opinion in its favor; and I am informed, though I have not had the opportunity of seeing the articles, that in the "Annales des Ponts and Champées" the testimony of the French engineers is very strong in favor of this process, and that iron thus protected has been exposed to the action of the sea for over fifteen years without being at all affected. This process appears to consist in immersing the iron in fluid zinc, when a thin covering adheres to the surface. In the first patent in England, granted in 1838, the iron was prepared before immersion by subjecting it to a bath of acids, in which the surface was thoroughly cleaned before immersion in the zinc. At present there is an establishment in the neighborhood of this city where iron is galvanized; but the material is heated to a red heat, and then immersed in the fluid zinc. I do not understand why this process is denominated *galvanizing*, nor do I see how any such action takes place when iron thus prepared is subjected to the action of sea-water. It appears to me that the zinc thus forms either a mechanical covering to the iron, or unites with it, and forms an alloy, and that protection is afforded only so long as the zinc or alloy remains intact; its power to protect being proportionate to the thickness and the capacity of the zinc or alloy to resist corrosion. Not disposed, however, to omit any means of protecting the foundation piles, and thus, by making them more durable, diminishing the cost of

the structure, I submitted to the agents here a sketch of a proposed foundation, and have received an estimate from them of the cost of galvanizing all parts of it. From the reply, it is believed that an additional appropriation of $10,000 would cover the cost of galvanizing all the wrought iron of the foundation exposed to the sea, and an item for this purpose is therefore introduced into the estimate.

It would seem, therefore, that there is no difficulty, by making the foundation piles large enough, and adopting some mode of protecting them, of insuring their lasting as long as the superstructure of the same material. Should, however, experience prove the action of the air and salt water to be greater in its corrosive power than either singly, thus causing the foundation piles to wear away more rapidly than the superstructure, they can then be renewed by underpinning the structure, taking out the old piles and driving new ones, there being no practical difficulty in effecting the operation.

The result of the preceding discussion may be summed up as follows:

1. A structure and foundation of masonry, though practicable, yet, from the remoteness and exposure of the position, would require so inordinate an expenditure of means as to preclude a design of the same being prepared.

2. An iron structure, founded on a masonry pier, would be objectionable from the additional cost, and the solid mass of the pier offering increased resistance to the waves.

3. From reliable experiments, there is reason to believe an iron-pile foundation can be made to last as long as the superstructure; and should time prove it to be more perishable, it can be removed.

The question, therefore, is reduced to a selection between a masonry tower and foundation and an iron structure founded on iron piles; and for the reasons of judicious economy and expediency stated above, and from the consideration that the government have already erected two iron structures on the reef, thus in a manner deciding the question, I have prepared and herewith submit the plans for an iron structure founded upon iron piles. At the same time, I trust these reasons here presented will be thoroughly sifted by the board, whose greater experience and superior judgment may enable them to detect fallacies, or to see considerations not advanced, and induce the conclusion that the preference should be given to the masonry structure.

The accompanying sheets of drawings (marked 1, 2, and 3) present the general outlines of the structure proposed. I have in previous reports advanced the reasons which, in my judgment, render the *disk pile* the most suitable foundation for pile structures on the Florida reef. They may be briefly recapitulated here by stating—

1. The necessity of greater bearing surface than a single pile presents, without increasing their number so much as to vitiate the principle of these structures—that of having a free passage for the wave, with the minimum obstruction consistent with strength.

2. The impracticability of using the cylinders of Dr. Potts.

3. The coral formation, though susceptible of easy penetration, is too hard to admit of the use of Mitchell's screws of the necessary diameter for the required bearing surface. If, therefore, the screw-pile is em-

ployed, their number must be increased to get the proper bearing surface, which is objectionable; and then it is very doubtful if they could be sunk to the proper depth.

4. The Florida reef being most compact on its upper strata, the weight of the structure is by the disk pile transferred to the surface of the reef, and by increasing the diameter of the disks, any bearing surface can be obtained without reference to the number of piles employed; and experience has proved the facility and accuracy with which these piles can be put down.

In confirmation of the statement made in proposition four, I submit herewith a table of the driving of the piles of the Carysfort reef foundation, (marked appendix 2,) by which it will be seen that with piles E, F, G, and H, where the fall of the ram was uniform, the depth of penetration per blow gradually increased as the pile descended; proving that the *maximum resistance was in the upper strata*, and that the surface rock was better able to bear any great weight than the strata beneath.

The proposed foundation consists of nine wrought-iron piles of 12 inches diameter, driven through massive disks of cast-iron of 8 feet diameter, and penetrating the rock to the depth of 10 feet. These piles are placed at the centre and angles of an octagon of 56 feet diameter, and are capped by cast-iron sockets, and braced together by horizontal, radial, and periphery ties of 5-inch round iron, and a series of tension braces of 3-inch round iron. It will be perceived this foundation is very massive, its estimated weight being about 110 tons. This is greater, without doubt, than the mere strength to sustain the structure would require. Eight-inch wrought-iron piles would have the necessary strength. Those proposed, 12-inch, ought to last two hundred years before they are reduced to the dimensions of simple strength. The increased material is, however, proposed not only with a view to durability, as above referred to, but also to give the necessary rigidity to so high a structure as is placed on it.

From the foundation there rises a frame-work of piling in six sections—all, except the lower section, being of hollow cast-iron cylinders. In each section the piles are united by horizontal bracing of a uniform system; these, together with the piles, diminishing proportionately in size from the lowest to the highest section. Sheet No. 2, which is a section of the structure, has marked on it the details of the dimensions of this frame-work. The lowest section of this pyramidal frame-work is formed of 10-inch wrought-iron piles, for the reason that it has to resist the blow of the wave in storm tides, and that it is not impossible in gales of wind for spars or Mississippi logs, or other solid bodies, to be thrown against the foundation piles, when great danger of fracture might result from the use of cast-iron.

This frame-work rises 115 feet from the foundation piles, and diminishes its diameter from 56 to 15 feet, or a slope of $5\frac{1}{2}$ upon 1.

The radial and periphery ties of the second section are wrought-iron beams, of sufficient strength to sustain the dwelling-house.

The keeper's house (sheet No. 2) is 30 feet square, of $\frac{1}{4}$-inch boiler-iron lined with wood, and is divided into four rooms, affording ample accommodation for its inhabitants, and for all necessary store-rooms. From the house to the top of the frame-work is a cylinder of boiler-

iron lined with wood, enclosing a circular stairway conducting to the lantern. The lantern is of the same pattern exactly as those recently erected at Sand Key and Cape Hatteras. The focal plane will be 140 feet above the water, giving a practicable range from the deck of a vessel 12 feet above the water of over 20 statute miles.

As this structure will be placed midway between Carysfort reef and Sand key—both revolving lights—it should be a fixed light; and the estimate therefore contains an item for furnishing it with a first-order Fresnel apparatus. There has not been time, without subjecting this report to unnecessary delay, to make all the numerous working-drawings for the proposed structure; nor has it been deemed advisable to enter upon a work of so much time and labor until the question of its construction has been settled by the board. The drawings accompanying this report will show all details necessary to elucidate the principles upon which the structure is designed, and it is proposed, in case the design is approved, to commence the working-drawings, which can always be executed ahead of the work in the foundry. In case of the approval of the board, it is proposed to put the work in hand immediately, and to prepare the necessary materials so that a party can leave here early in the fall, and commence the preliminary operation of forming a depot at Duck key, or some suitable point in the vicinity, selecting the site and erecting the platform, and putting down the foundation series. In the mean time the work can be manufacturing here, and sent out as finished; and it is believed it can be put together there as fast as it can be delivered.

The accompanying estimate (appendix No. 4) has been carefully prepared. In the first place, every piece of wrought and cast iron in it has been estimated in absolute weight, and in the labor required to manufacture it; also all the lumber and other materials have been estimated for, as nearly as possible, with the experience acquired in preceding works. Two seasons, or twelve months in all, is then allowed for the erection of the structure at the site, and an estimate made of the pay, subsistence, and transportation of a completely organized working party, with all the requisite machinery, tools, &c. Finally, the amount required to furnish the structure with a first-order lenticular apparatus, and the necessary dwelling and lantern furniture, is added. It will be seen by the recapitulation of the estimate that to collect and manufacture the necessary materials at this place, or where there are workshops, amounts to $66,991 46; that to transport these materials and build the structure at the site will cost $30,250; then to provide the apparatus and necessary furniture, $10,400; making the total estimated cost of the structure when properly equipped $107,641 46. To provide against contingencies, which in a work whose position is so remote from all resources must necessarily be anticipated, a further sum of $10,764 14 is called for, or 10 per cent. of the whole estimated amount. This is a small per-centage, but is not made larger owing to the confidence entertained in the accuracy of the estimate. One disaster, such as the loss of a vessel freighted with materials required to sail over 1,400 miles, and through a part of her voyage the Florida gulf, as dangerous as any navigation in the world, might of itself swallow up the *whole* contingency, and such a catastrophe is by no means improbable.

The whole amount of the estimate is $118,405 60; from which deducting the available funds on hand, leaves the sum of $89,105 60 to be further appropriated. As there will be two sessions of Congress before the work can be completed, it is respectfully suggested that this sum be called for in amounts of $50,000 and $40,000, respectively.

It is hoped the estimated cost given above will not appear unreasonable, and for the purpose of illustrating the fact the following data are submitted.

Sheet No. 4 shows the comparative size of the proposed structure on Coffin's Patches with those already erected at Carysfort reef and Sand key.

It will be seen, while the focal plane of Coffin's Patches is 140 feet above the water, those of Sand key and Carysfort reef are respectively 108 and 105 feet. The foundation-piles of Coffin's Patches, 12 inches diameter; of the other structures, only 8 inches; and so throughout; that is to say, owing to the increased size of the proposed structure over the others, the actual amount of the material is from fifteen to twenty per cent. greater. Now, when we consider the increase in the present prices of materials and labor over those of the periods when these other works were constructed, it would be expected, the amount and price of materials and labor being so much greater, that the cost of the structure would be proportionately so; yet the fact is, the estimated cost of this structure is really *below* the actual expenditures upon the others, as will be seen by reference to appendix No. 3, where are stated the appropriations for these works and the balances on hand—the differences being their exact cost. From this statement it appears the Carysfort reef, exclusive of the apparatus, cost $105,069 07, and the Sand key $101,520 39; whereas, if we deduct the cost of the apparatus from the estimated cost of Coffin's Patches, it leaves only $98,641 46, being $7,427 61 less than Carysfort reef. Of course, in this comparison the contingencies are not estimated for.

To account for this difference, reference must be had to the experience acquired on these works, which were novel, being the first of their kind in this country; to the fact that both were under different superintending agents, and that in each there were delays in appropriating money, and other obstacles encountered; which, it is hoped, in the present case may be avoided; and allusion is only here made to them to show that the estimate now presented is not unreasonable, but that if there be any objection to it, it is the fear it is *under* and not over the probable cost.

As stated above, the action of the board will be awaited before taking any further steps in this work. Should the plans now submitted meet with its approval, upon the same being made known the work will be continued and prosecuted, so far as the manufacturing the materials and the funds in hand will permit.

Very respectfully, your obedient servant,

GEORGE G. MEADE,
Lieut. Top. Engineers.

Capt. E. L. F. HARDCASTLE, *U. S. A.*,
Engineer Secretary Light-house Board.

APPENDIX No. 2.

Table showing the force used and penetration effected in driving iron piles at Carysfort reef.

No. of blows.	Pile A.		B.		C.		D.		D.		E.		F.		G.		H.	
	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.	Fall of ram.	Penetration.
	Ft. inch.	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*	*Ft. inch.*	*Inches.*
1	12 4	6¾	11 7	10¼	11 10	4¾	10 4	9¼	11 0	3¾	11 0	4¾	10 6	6¼	11 11	7¼	12 4	7
2	12 10¼	5¼	12 5¾	4¾	12 2¾	5	11 1¼	1¾		4¾	11 4½	2½	11 0¼	4	11 0	4¼	12 0	4
3	13 4	4¼	12 10	5¾	12 7¾	6¼	11 3	1		5¼	11 6¾	2	11 4¼	4		4¼	13 2	4¼
4	13 8¼	5	13 3¼	4¼	13 2	5¼	11 4	1		8	11 9	2½	11 0	3		4¼	11 0	3¾
5	14 1¼	5¼	13 8	5¾	13 7½	4¾	11 5	1		11	11 0	2		4		4¼		3¾
6	14 6¾	6¼	14 1¾	4¾	13 11¾	4¾	11 6	1		6¼		2½		4		3¾		3¾
7	15 1¾	7¼	14 6¼	5¼	14 4½	4¾	11 7½	1¼	8 0	4¼		2½		5¼		2¾		3¾
8	15 9	6¼	14 11¾	5¾	14 9	5¼	11 8¾	1¼	6 0			2¾		6¼		2¾		3¾
9	16 3¼	4¼	15 4¾	5¼	15 2¼	5¼	11 10¼	1¼	Setting blows.			2¾		5		3¼		4¼
10	16 7¾	4¼	15 10	6	15 7¾	6¼	11 11¼	1¼				2¾		5		4¼		4¼
11	17 0	5¼	16 4	6¼	16 2¼	7¼	11 0	1				2¾		5		5¼		4¼
12	8 0	4	16 10¼	7¾	16 9¾	5¾		1¼				4¼		4¼		4		4¼
13	8 4	4	17 6	9¾	17 3	8¼		2		10.7¼		4		4¼		4¼		4¼
14	18 1¼	10¾	18 3¾	9¾	17 11¼	9¾		2¼				4¼		4¼		4¼		4¼
15	19 0	10¼	19 1¼	10¼	18 8¾	9¾		1¾				5		5		5		4¼
16	19 10¼	10¾	19 11¾	7¾	19 6¾	11¾		2				5		5		5		5¼
17	6 4	4¾	7 4	2¾	6 0	4		2				4¾		3¼		7¼		5¼
18	5 6		7 6¼	2¾	2 0			2				4¼		5¼		6		6¼
19	3 0	5			2 0	1		2				5		7		3		6¼
20	2 0				2 0			2				5¼		7¼		5		6¼
21		1-16	Setting blows.		Setting 2 0 blows. 0			2				7¼		6¼		6	5 6	6¼
22		1-16				0		2				10		7¼		6	5 6	6¼
23								2				9		7	4 8	6¼	Setting 5 0 blows.	6¼
24		¼		9.6				2				11		5¼	4 0	6		6¼
25								2				9	8 0		4 6	5¼		6¼
26		9.3 1-16				9.1¼		2			6 0	3¼	Setting blows.	0	Setting 2 2 blows. 6	4¼		5¼
27								2			Setl'g 3 0 blows. 0					1¼		1¼
28								2				0						9.1
29								2						10.4¼				
30								2				9.11¼				10.3		
31								4										
32								5										
								5¼										

Note.—There was something very hard under the point of this pile near the surface. It had shattered two guide piles, which failed to penetrate it.

The first ten blows were given with all the force we could get. From the 11th to the 37th the fall was 11 feet. This record shows the diminishing solidity of the bank downward.

In piles E, F, G, and H, the blow was uniform, and shows the diminishing solidity of the bank downward.

APPENDIX No. 3.

Carysfort Reef.

Appropriation March 3, 1847	$30,000 00	
Do. March 3, 1849	31,590 00	
Do. September, 1850	36,000 00	
Do. March, 1851	17,000 00	
Total amount appropriated		$114,590 00
Add sales of property transferred from other works		7,428 00
Amount of funds		122,018 00
Deduct cost of apparatus put up at Sandy Key	11,069 93	
Balance on hand after completing work	5,880 00	
		16,949 93
Total amount expended in constructing, furnishing, and maintaining for six months		105,069 07

Sand Key.

Appropriation March 3, 1847	$30,000 50	
Do. August 12, 1848	29,970 24	
Do. September, 1851	44,127 81	
Amount received through the Light-house Board for maintaining light	1,199 00	
Total amount appropriated		$105,297 55
Deduct balance on hand of appropriation	2,985 86	
Do. of Light-house Board fund	791 30	
		3,777 16
Total amount expended in constructing, furnishing, and maintaining for three months		101,520 39

APPENDIX No. 4.

Estimate of the cost of materials and labor in erecting a first-class iron pile light-house on Coffin's Patches, Florida reef.

Description.	Weight in pounds.	Price per pound.	Amount.	Total.
WROUGHT IRON.				
Foundation series.				
9 piles, 12 inches diameter, 30 feet long	91,512	$0 07	$6,405 84	
9 rings to shrink on ditto	2,151	7	150 57	
8 radial ties, 5 inches diameter, — feet long	14,040	7	982 80	
8 periphery ties, 5 inches diameter, — feet long	10,960	7	767 20	
16 radial tension braces of 3-inch rod iron	12,144	4¼	516 12	
16 periphery tension braces of 3-inch rod iron	10,432	4¼	443 36	
64 pins	1,408	7	98 56	
32 keys for ties	352	7	24 64	
32 turnbuckles, 3-inch	1,696	7	118 72	
Total foundation series				9,507 81

ESTIMATE—Continued.

Description.	Weight in pounds.	Price per pound.	Amount.	Total.
Second series.				
1 centre pile, 10 inches diameter, 32 feet long	7,945	$0 07	$556 15	
8 angle piles, 10 inches diameter, 22½ feet long	47,088	7	3,296 16	
16 radial joists, 9 by 3 inches, 22 feet long	32,064	7	2,244 48	
8 periphery joists, 9 by 3 inches, 16 feet 6 inches long	12,016	7	841 12	
16 radial tension braces of 3-inch rod iron	12,528	4¼	532 44	
16 periphery tension braces of 3-inch rod iron	11,248	4¼	478 04	
64 pins	1,408	7	98 56	
48 bolts for beam joist	1,008	7	70 56	
32 turnbuckles	1,696	7	118 72	
Wrough-iron ladder and straps	2,073	7	320 64	
Total second series				$8,566 87
Third series.				
8 radial ties, 4 inches diameter, 20½ feet long	6,864	4¼	291 62	
8 periphery ties, 4 inches diameter, 14 feet long	4,728	4¼	200 94	
8 radial tension braces of 3-inch rod iron	5,220	4¼	221 85	
8 radial tension braces of 3-inch rod iron	3,512	4¼	149 26	
16 periphery tension braces of 3-inch rod iron	8,896	4¼	378 08	
64 pins	1,408	7	98 56	
32 keys	240	7	16 80	
32 turnbuckles	1,696	7	118 72	
Total third series				1,475 83
Fourth series.				
8 radial ties, 3 inches diameter, 12¾ feet long	2,274	4¼	94 65	
8 periphery ties, 3 inches diameter, 11½ feet long	2,088	4¼	88 74	
16 radial tension braces of 2½-inch rod iron	6,144	4¼	261 00	
16 periphery tension braces of 2½-inch rod iron	5,792	4¼	246 16	
64 pins	960	7	67 20	
32 keys	240	7	16 80	
32 turnbuckles	1,360	7	95 20	
Total fourth series				869 75
Fifth series.				
8 radial ties, 2½ inches diameter, 10 feet long	1,320	4¼	56 10	
8 periphery ties, 2½ inches diameter, 9½ feet long	1,240	4¼	52 70	
16 radial tension braces of 2-inch rod iron	3,632	4¼	144 36	
16 periphery tension braces of 2-inch rod iron	3,456	4¼	156 78	
64 pins	576	7	40 32	

ESTIMATE—Continued.

Description.	Weight in pounds.	Price per pound.	Amount.	Total.
keys	72	$0 07	$5 04	
turnbuckles	1,032	7	72 74	
Total fifth series				$528 24
Sixth series.				
radial ties, 2 inches diameter, 6¾ feet long	568	4¼	24 14	
periphery ties, 2 inches diameter, 6¾ feet long	592	4¼	25 16	
radial tension braces of 1¾-inch rod iron.	2,424	4¼	103 02	
periphery tension braces of 1¾-inch rod iron	2,324	4¼	98 97	
pins	383	7	26 81	
keys for ties	64	7	4 48	
turnbuckles	864	7	58 48	
Total sixth series				340 86
Seventh series.				
radial tension braces of 1½-inch rod iron.	1,568	4¼	66 64	
periphery tension braces of 1½-inch rod iron	1,520	4¼	64 60	
pins	340	7	23 80	
bolts for caps	480	7	33 60	
turnbuckles	708	7	49 56	
Total seventh series				238 20
Dwelling-house.				
of and walls of ¼-inch boiler-iron	40,375	7	2,826 25	
vets for roof and walls	2,118	7	148 26	
ttens for roof and walls	5,047	7	353 29	
Amount for dwelling-house				3,327 80
Cylinder tower.				
alls of ¼-inch boiler-iron	6,819	7	477 33	
vets	341	7	23 87	
ttens for walls	852	7	59 64	
Amount for cylinder tower				560 84
Miscellaneous.				
) tap-bolts for gallery railings	100	7		7 00
l water tanks, 500 gallons each	4,212	7		294 84
oil tank, 1,000 gallons	1,620	7		113 40
standards for stairs	848	7		59 36
dder for dwelling	1,240	7		86 80
ntern	28,509			4,000 00
CAST IRON.				
Foundation series.				
undation disks	80,190	3½	2,806 55	

ESTIMATE—Continued.

Description.	Weight in pounds.	Price per pound.	Amount.	Total.
8 angle couplings	18,296	$0 3½	$640 36	
1 centre coupling	2,487	3½	99 64	
Total foundation series				$3,546 55
Second series.				
8 angle couplings	17,920	3½	627 20	
1 centre sleeve	3,826	3½	133 91	
Floor plates of dwelling, 16 sections	30,065	4	1,202 60	
Plate at foot of ladder	650	4	26 00	
Total second series				1,989 71
Third series.				
8 iron tubes, 10 inches in diameter, 21 feet 3¾ inches long	21,512	4	860 48	
8 angle couplings	17,890	3½	623 00	
1 centre band	1,654	4	66 16	
1 band, foot of tower	1,452	4	56 08	
Total third series				1,605 72
Fourth series.				
8 iron tubes, 9½ inches diameter, 20 feet 3¼ inches long	17,760	4	710 40	
8 angle couplings	15,648	3½	547 68	
1 centre band	1,625	4	65 00	
Total fourth series				1,323 08
Fifth series.				
8 iron tubes, 9 inches diameter, 18 feet 11 inches long	14,376	4	575 04	
8 angle couplings	15,208	3½	532 28	
1 centre band	1,275	4	51 00	
Total fifth series				1,158 32
Sixth series.				
8 iron tubes, 8½ inches diameter, 17 feet 7 inches long	11,440	4	457 60	
8 angle couplings	14,672	3½	413 54	
1 centre band	1,217	4	48 68	
Total sixth series				919 82
Seventh series.				
8 iron tubes, 8 inches diameter, 16¼ feet long	8,664	4	346 56	
8 angle caps and brackets	14,408	4	576 32	
Lantern deck plates, in 8 sections	4,248	4	169 92	
Total seventh series				1,092 80

ESTIMATE—Continued.

Description.	Weight in pounds.	Price per pound.	Amount.	Total.
foot of cylinder tower	7,416	$0 3½		$259 56
rs for roof of dwelling	12,690	4		518 40
ry posts, each 40 pounds	1,600	4		64 00
gallery railing	3,040	4		121 60
for lantern gallery	400	4		16 00
antern gallery railing	1,440	4		57 60
s and davits for boats	2,500	7		175 00
rs for cylinder tower	10,812	4		432 48
olumn for cylinder tower	4,018	4		160 72
otal weight in pounds	800,802			
LUMBER.				
	M feet.	*Per M.*		
g for joist uprights, &c	4,000	$35 00	$140 00	
, ceiling, and lining-boards	7,200	40 00	288 00	
lumber	3,000	80 00	150 00	
otal lumber				578 00
asement doors and windows, per pair		$18 00	216 00	
doors, each		5 00	20 00	
doors, each		4 00	16 00	
inges, and fastenings for doors			52 00	
				304 00
MISCELLANEOUS.				
res of glass, per square		50		50 00
ard mouldings and small mouldings.				18 00
rushes, and oil				325 00
ons of iron, round and square bars, ton	4,480	$90 00		180 00
ds of zinc, per lb		8		40 00
lantern and freight				1,000 00
LABOR AT FOUNDRY.				
		Per m'th.		
sman and superintendent foundry	6 months	$125 00		750 00
nith's work on wrought iron.				
	Hours.	*Per hour.*		
10 rings to shrink on piles—heavy mmer	200	$1 10	220 00	
32 ties of 5-inch iron, and cutting les—medium fire; three helpers	320	90	288 00	
ium fire, smith, and two helpers.				
224 swivel-boxes	680	75	1,260 00	
wo wrought-iron ladders	140	75	105 00	
8 ties, and cutting key-holes	480	75	360 00	
out 224 tension-rods	1,210	75	907 50	
Small fires.				
448 brace-ends	224	60	1,344 40	
224 heads for swivel-boxes	224	60	1,344 40	
456 pins 1¼ hours each	820	60	492 00	

ESTIMATE—Continued.

Description.	Number of hours.	Price per hour.	Amount.	Total.
Making 160 keys, 1¼ hour each	200	$0 60	$120 00	
Making 200 tap-bolts, for gallery rails	50	60	30 00	
Making 106 standards, for stairs	265	60	159 00	
Total smiths' work				$6,630 30
Boiler-maker.				
On dwelling-house	7,130	20	1,426 00	
On cylinder tower	2,003	20	600 60	
On water and oil-tanks	1,450	20	290 00	
Total boiler-maker				2,316 60
Pattern-maker.				
On first series	550			
On second series	680			
On third series	450			
On fourth series	350			
On fifth series	330			
On sixth series	310			
On seventh series	450			
Disc at foot of tower	160			
Gallery-post	20			
Railing	120			
Lantern-railing	100			
Stair	60			
Centre column	60			
	3,640	22½		819 0
Finisher, or mechanist on cast-iron.				
On first series	380			
On second series	1,040			
On third series	360			
On fourth series	320			
On fifth series	330			
On sixth series	320			
On seventh series	480			
Disc for cylinder tower	50			
Rafters of dwelling	160			
Gallery posts	10			
Gallery railing	200			
On lantern railing	100			
On stairs	530			
On centre column	70			
	4,400	22½		1,171 (
Lathe-work.				
Turning 56 tubes and sockets	13,760			
Drilling 224 swivels, 448 holes	560			
Screwing 224 holes	280			
Screwing 24 brace ends	200			
	14,800	50		7,400 (
Total cost of materials manufactured				66,991 (

ESTIMATE—Continued.

Amount brought forward		$66,991 46
ESTIMATE FOR ERECTING STRUCTURE AT SITE.		
Miscellaneous—tools, machinery.		
		25 00
er and ram, complete		200 00
for smiths' forge		35 00
ads smiths' coal		160 00
ellows and frame		35 00
nd mechanists' tools, hardware, jack-screws		350 00
nd guys		400 00
lls and hoisting apparatus		200 00
ation, $560; fuel and quarters 1 year, $350		910 00
of office		500 00
, ship-chandlery, &c		350 00
nder schooner 10 months, at $150 per month		1,500 00
nd shipping		1,000 00
Platform, wharf, and barracks.		
10,000 feet; 3 and 1-inch plank, 40,000 feet, b. m., at $35 per m		1,750 00
piles, at $4		640 00
l nails		40 00
saw, augurs and tools, spikes, &c		35 00
Labor erecting structure.		

	Per month.	*Per month.*		
ndent	$125	$125		
	65	65		
	65	65		
	50	50		
sts, each	65	195		
rs, each	65	195		
each	30	180		
ch	25	50		
f schooner	75	75		
	45	45		
	25	25		
each	22	132		
tender schooner	50	50		
each	22	88		
			1,340 by 12 months	16,280 00
cooking utensils, knives and forks, plates and spoons, 32 men 12 at 50 cents per day				5,840 00
materials, labor, &c., and erecting structure				97,241 46
FURNITURE—ESTIMATE FOR FURNISHING STRUCTURE.				
order catadioptric apparatus, delivered at the work			$9,000 00	
m, oil-tank and pump			75 00	
r hydraulic lamp			75 00	
ouse and lantern furniture			250 00	
small boats			1,000 00	
				10,400 00
of materials, labor erecting, and furnishing structure				107,641 46
ies, add 10 per cent				10,764 14
l amount				118,405 60

RECAPITULATION.

MATERIALS.

Wrought iron	$29,967 40	
Cast iron	15,441 36	
Lumber, &c	2,495 00	
Workshop, labor on ditto	19,087 70	
Total cost of materials manufactured		$66,991 46

COST OF ERECTING STRUCTURE AT SITE.

Miscellaneous, tools, &c., &c	8,130 00	
Labor	16,280 00	
Subsistence	5,840 00	
Total cost of erecting structure		30,250 00

FURNITURE—ESTIMATE FOR FURNISHING STRUCTURE.

Cost of a first-order catadioptric apparatus, delivered at the work.	9,000 00	
Watch-room, oil-tank, and pump; fixtures for hydraulic lamp, $150; dwelling-house and lantern furniture	400 00	
Three boats	1,000 00	
		10,400 00
Total cost of structure		107,641 46
Contingencies, add 10 per cent		10,764 14
Total amount		118,405 60
Deduct balance on hand of appropriation of August 31, 1852		29,300 00
Amount required to be appropriated		89,105 60
To which must be added, if the foundation be galvanized		10,000 00

No. 8.

INSPECTOR'S OFFICE EIGHTH LIGHT-HOUSE DISTRICT,
Mobile, September 30, 1854.

SIR: I have the honor to submit the following report of work done in the eighth light-house district for the year ending June 30, 1854.

At St. Marks a breakwater to protect the tower and a new dwelling for the keeper have been built. The foundation of the existing tower did not extend to low water, and the piles sustaining it had decayed.

As the breakwater was designed to embrace closely the seaward half of the tower, and was to be founded on piles and a grillage placed at low-water level, it became necessary to give a new foundation to the tower. The decayed piles were accordingly cut down 3 feet to low water, a new grillage was put on them at that level, and the tower underpinned without accident. No contractor being willing to undertake this job, it was done under my own supervision. The dwelling and breakwater have been built by contract. The walls are composed of rough stone and concrete. The foundation walls of the breakwater, after embracing the seaward semicircle of the tower, run in parallel tangents about 70 feet, and are terminated by a cross-wall, forming, with the two others, the foundation of the new dwelling. These found-

ation-walls are 4 feet thick on the seaward side of the tower, and elsewhere 5 feet 8 inches. Their height is uniformly 15 feet above the top of the grillage.

The interior space on the land side of the tower was filled up to the height mentioned with shells and sand, to support the concrete floor of the dwelling and the cross partition walls.

The walls of the dwelling are constructed of the same material as the foundation walls, and there is a slight, uniform, exterior slope from the grillage to the eaves. The interior is divided into a sitting-room, bed-room, kitchen, and hall.

The tower has been filled up to the height of 15 feet above low water, and the communication with it is from the kitchen, without exposure to the weather.

The construction of the breakwater and dwelling was necessary for the protection of the tower and the safety of the keeper.

The hurricane-floods, which occasionally occur here, have destroyed former light-houses and dwellings, with much loss of life.

The whole work was reported by the contractor as finished in June last, and I inspected it in July. The work seems well done, except the roof of the dwelling, which is badly covered. The cistern was improperly built, and some minor details required finish or modification.

In making payment the sum of $500 has been retained to insure the completion of the parts mentioned, in accordance with the contract.

In the light-house, seven lamps bearing up the river, where they were of no service, have been dispensed with. Fifty panes of glass have been provided for the lantern. The tower has been whitewashed and the iron-work painted.

At Dog Island, the principal entrance to Apalache bay, the door of the tower had been swept away by a hurricane. A new one has been built and hung. The seaward lower window, which had been burst in by the same storm, has been securely planked up. Spare plate-glass for the lantern has been provided. The tower has been whitewashed, under the supervision of the collector at Apalachicola.

Cape St. George.—The lamps at this light-house were formerly placed on the chandelier, in three tiers. In the upper tier the combustion was badly supported, and the lamps of that tier have been dispensed with. Spare plate-glass for the lantern has been supplied. The tower has been whitewashed, under the supervision of the collector at Apalachicola.

Pensacola.—The revolving machinery of this light has been taken apart and cleaned. Two new window frames have been provided for the windows of the tower. The tower has been whitewashed outside and in, and some slight repairs have been made to the dwelling and the well.

At Mobile Point, the tower has been whitewashed, the ventilating vane of the dome repaired, and a new flight of stairs built, leading from the keeper's house, up the glaces coupé of the fort, to the light-house. A new outer door has been made and hung in the keeper's dwelling, and some leaks in the roof have been stopped.

Two lamps have been left off from each face of the revolving chan-

delier, leaving five on each face, which is believed to be amply sufficient.

At Choctaw Point, near Mobile, the tower has been whitewashed, the cistern painted, and the bottom of it renewed.

At Round Island, Miss., a new lintel of timber has been put in over the door of the tower, and the falling bricks above the door relaid. Repaired the brick floor, painted wood and iron work of tower, reset glass of windows, and put a new lock on the door. Placed twenty-seven piles to protect the site of the tower.

At the keeper's dwelling a new head to the front door-frame was made, and the bricks over it relaid; new front steps were built, and a new cover to the cistern. The tower at this place was badly built originally, and is now liable to be undermined in a heavy storm. It is moderately well protected by a continuous row of piles.

At Biloxi, Miss., a sea-wall 104 feet long, with a return of eight feet at the end, has been built to protect the site of the light-house. It is composed of concrete, faced with hard bricks.

The sill of the front piazza of the keeper's dwelling has been renewed throughout, and the floor of piazza repaired. A new curb has been placed around the well, and the dwelling, fences, and out-buildings have been whitewashed.

Both here and at Round island the towers, when originally built, should have been retired 100 yards from the edge of the bank, where they would have been equally efficient and perfectly safe.

At Ship Island, Miss.—The new light-house built here has been furnished with its illuminating apparatus and lighted up.

At Pass Christian, Miss.—Repaired stucco on exterior of tower, and whitewashed it; reputtied all the glass of tower; painted wood and iron work, including dome; repaired iron casing of lantern door; made a new step of concrete at the entrance of tower, and cemented around window frames. At the keeper's dwelling, shingled the roof of front gallery; laid new joists and new floor; built new railing to gallery, and repaired the roof of main building.

In the rear bed-room, new joist and floor were laid; base of room and fireplace repaired; a new bottom made and pipe added to wash-sink. In front bed-room, some new joist and a new floor laid; repaired hearth and base of room.

Rigolets.—Whitewashed the tower outside; re-glazed lantern and windows of tower; painted lantern and door of tower, and repaired lightning-rod.

In dwelling, relaid three hearths and repaired chimney-backs, plastering, &c.; put three sheet-iron caps on chimneys; painted front gallery; re-glazed windows and painted sash; put in 72 feet of tin gutter, and 40 feet of conducting-pipe; painted cistern two coats.

Port Pontchartrain.—The floor and weather-boarding of the tower repaired throughout; copper on deck outside of lantern renewed; platform around tower and dwelling largely repaired; lantern-sash painted, and dome outside; glass re-set in tower and dwelling; tower whitewashed.

Bayou St. John.—The frame of tower repaired and strengthened, and the sills, floor, and all the weather-boarding, renewed. The door was

re-hung, the copper on the deck repaired, dome and lantern painted, glass re-set, and tower whitewashed. The lamps were also repaired.

New Canal.—The sills and floor of tower have been renewed; the weather-boarding thoroughly repaired—copper of deck repaired. Dome and lantern painted, glass re-set, and tower whitewashed.

These three towers are of wood. They were very thoroughly repaired, in the hope of making them last for a year or two longer. It is believed that the piles on which they stand will endure for that time. The keeper's dwelling at the New Canal was slightly repaired; a new privy was built, and a board-fence put up around the yard.

Bon Fouca.—The exterior of the dwelling and the small tower on it were painted white—also railing of gallery and balusters; shutters painted green, two cisterns lead-color; two hearths re-laid; backs of chimneys, &c., repaired; all glass re-set; sashes painted, and also iron work of lantern outside.

Pass Manchac.—Painted the dwelling outside with two coats white; rear, lead-color; inside wood-work white—blinds green. Repaired roof; pointed around the chimneys; put sheet-iron arches over two chimneys; re-set glass of house and lantern; painted iron work; repaired plastering; repaired doors and locks. Repaired masonry of brick storehouse; made two window-sashes for storehouse—four lights in each; put cover on large cistern; built a new wharf, 61 feet long.

Tchefuncta river.—Lantern of tower painted, and ears of reflector soldered. On keeper's dwelling repaired weather-boarding and plastering; painted exterior of dwelling and cistern.

Beacon-light, Proctorsville.—This establishment having been destroyed by fire, its place has been temporarily supplied by a glass lantern suspended from a pole 35 feet above the water.

Northeast Pass of the Mississippi.—The tower has been whitewashed inside and out; dome painted; new door-frame made for tower, and the wharf repaired. The window-frames were repaired also, and painted; gutters and backs of fire-places repaired. These repairs were made as small as possible, in the expectation that the place will not be occupied much longer.

South Pass, Gordon's Island.—This tower is on the dwelling, and is slated on its exterior. Painted the slates with Bridgewater paint to prevent rain from beating through; painted dome and iron work, and re-glazed all windows; painted two gable-ends of dwelling and whitewashed the rear; painted shutters; repaired plastering; repaired slate roof of front piazza; repaired gutters and put up new conductors to cistern; raised and repaired the rear platform of dwelling; put sheet-iron arch over kitchen chimney.

Head of Passes.—Painted iron-work of lantern; repaired foundation of cistern; repaired water conductors; put sheet-iron cap over chimney of dwelling; set four lights of glass, 10 by 12.

Southwest Pass.—Put brick foundations under the chimneys and hearths in dwelling; repaired plastering in many places; repaired blinds and dormer windows; painted blinds; put roof over cistern and sheet-iron cap over chimney. Other repairs to a considerable extent are needed here. The ceiling joist is not strong enough, and it is believed that many of the roof timbers should be removed. Six large

reflectors from the Northeast Pass have been placed in the main light here.

Four range-beacons of wood, each 20 feet high, have been built to facilitate the entrance to Mobile bay. They were weather-boarded, properly painted, and will be lighted at night.

The buoys at St. Marks and the two entrances to St. George's sound have been cleaned, painted, and replaced, by the light-house tender of the eighth district.

As this vessel will be busily engaged during the current year in connexion with the light-houses to be built in this district, in marking channels by piles, beacons, &c., it is understood that the buoys are to be cleaned and painted under contract with collectors, superintendents of lights.

In the seventh light-house district I was directed to repair the light-house at Egmont key. A stratum of concrete six inches thich and ten feet wide was placed around the tower, to save it from being undermined. The tower was whitewashed outside and in; the dome was repaired; the glass lantern reputtied, and the iron work painted. At the keeper's dwelling made new steps of bricks and cement to the entrance of cellar; filled in two feet thickness of sand in the cellar to raise its level above water; repaired plastering of front piazza; repaired hearth of dwelling, chimney of kitchen, and put an arch over the top; placed a tin conductor, six feet long, leading from roof to cistern.

Since the 30th June last a breakwater 212 feet long, with a return of 29 feet at the end, has been built to protect the site of the light-house at Tchefuncta river.

Six new iron buoys have been placed to mark the entrance to Mobile bay, and the tender has now gone to place two large iron buoys at the two principal entrances to the Mississippi.

Three spar-buoys have been placed to mark the channel at Horn Island Pass, Mississippi.

A spar-buoy has been placed to mark the entrance at the "Middle Channel," Pelican island, Mobile bay.

A keeper's dwelling, to show a light from its top, has been begun at East Pascagoula, and is progressing rapidly to completion.

These operations, however, (since the 30th June last,) will be properly embraced in the annual report for the next fiscal year. Since the month of May last I have inspected all the light-houses of this district, and reported their condition to the Light-house Board.

Very repectfully, sir, your obedient servant,

D. LEADBETTER,
Captain Engineers, Inspector.

Capt. E. L. F. HARDCASTLE,
Secretary of Light-house Board, Washington.

No. 9.

GALVESTON, *October* 1, 1854.

SIR: In compliance with directions in your communication of date 15th August, 1854, I have to submit the following:

The light-house inspector during a portion of the fiscal year was Lieutenant M. Hunt, United States navy. The usual service was carried on under his superintendence; in addition to which some repairs were made on the light-ships Galveston and Atchafalaya. The Galveston for some time during the epidemic last summer was in the hands of the corporation of Galveston, as a hospital or quarantine ship, and only returned to her station late in the fall. Three screw-pile beacon-lights were erected, under inspection of Lieutenant Hunt, in Galveston bay.

On the 1st December I was detailed to make an examination at Aransas Pass, for the purpose of locating a light-house. This examination was made, and a report made.

On the 24th December I was detailed as light-house inspector of the ninth district.

On the 9th February I inspected and received the three screw-pile beacons in Galveston bay; since which time I have been engaged attending to current repairs and expenditures in different portions of the district.

I am glad to be able to say that the aids to navigation in this district are generally faithfully attended to, and are of great service to the commercial and maritime community, and appreciated by them.

Very respectfully, your obedient servant,

W. H. STEVENS,
Lieutenant U. S. Engineers.

Lieut. THORNTON A. JENKINS, *U. S. N.*,
Secretary to Light-house Board, Washington, D. C.

No. 10.

OFFICE TENTH LIGHT-HOUSE DISTRICT,
Buffalo, September 30, 1854.

SIR: In obedience to the order communicated in the circular from the office of the Light-house Board on the 15th of August last, I have the honor to make the following report of the operations in this district during the last fiscal year.

1. *Carlton Head beacon-light.*—The site has been selected and jurisdiction has been ceded; but the title has not been secured, owing to incumbrances, an examination of which is in progress.

2. *Tibbett's Point light-house.*—The rebuilding of this structure was completed on the 15th of July last. The light produced by a catadioptric lens of the fourth order, illuminating 270° of the horizon, was exhibited on the 1st of August following.

3. *Beacon-light at the mouth of the Genesee river, &c.*—The structure, a frame tower, is now completed and ready for the illuminating apparatus, a catadioptric lens of the sixth order, illuminating an arc of 270°.

The new light will be exhibited in the course of a few days.

The channel pier has been surmounted by a strong foot-bridge, about four feet above the pier, which will enable the keeper to serve the beacon-light in even the severest gales.

As the pier-head has not been built, this structure can only be regarded as temporary.

4. *Black Rock Pier beacon.*—Two temporary range-lights were erected late in last autumn, to aid the navigation of the entrance to the river Niagara.

The permanent structure, a tower of rubble-stone surmounted by a parapet of brick masonry, has been completed, and is now ready to receive the illuminating apparatus, a catadioptric lens of the fifth order.

The range-light will necessarily be continued until the light-house about to be erected upon Horse Shoe reef shall have been completed.

5. *Light-house, Horse Shoe reef, Niagara river.*—The contract with Mr. Smith having been annulled by the Secretary of the Treasury, the operations connected therewith have been confined to the further examination of the reefs and the currrents of the river, and of the movement of the ice upon its breaking up in the spring, upon which a report was submitted in June last.

6. *Buoys authorized for marking the Emerald's channel, at the head of the Niagara river*, have been procured; but, owing to the delay that would be occasioned in manufacturing them, barrel-buoys were placed, which have retained their positions, and answer a good purpose; but on occasion of their displacement, the wooden can-buoys will be substituted.

7. *Range-light, entrance to Sandusky bay.*—The small structure, with wooden-pile foundation, erected late in last autumn, has successfully resisted the effects of the ice and the waves.

During severe gales from the northeast, the sand is swept out from beneath the structure, forming a basin about four feet deep; but the usual littoral currents invariably restore the sand on the subsidence of the waves.

8. *The wooden can-buoys authorized to be substituted for the spar-buoys, at the entrance to Sandusky bay*, were placed; but, through some defect in the workmanship, they all sank. They were replaced by barrel-buoys temporarily. The can-buoys were repaired and replaced at the expense of the manufacturer.

During a gale of wind some three weeks succeeding their replacement, two of the three buoys were struck by the wheels of a steamer, and were so much injured as to leak and sink. Barrel-buoys have been placed temporarily.

The channel is very narrow and intricate, and it would seem difficult to avoid striking them. Iron can-buoys can alone resist the blows to which they are liable, and are recommended for this locality; four of which are necessary.

9. *Green Island light-house, Lake Erie.*—The contractor, in consequence of the prevailing epidemic, failed to comply with his contract, which required him to complete the structure on the 1st of July.

He has now entered upon the work, and purposes to complete it by the middle of October, when the illuminating apparatus, a catadioptric lens of the fourth order, fixed, varied with flashes, will be placed, and the light exhibited about the 1st of November next.

10. *Buoys, entrance to Maumee bay.*—An iron can-buoy to mark the shoal off Turtle Island light-house, and three spar-buoys to mark the east channel, were placed in June last.

11. *Light-house, Maumee bay.*—Proposals for building were solicited by advertising one month in two of the papers in this city, and in two papers in Toledo, Ohio; but no bids were presented.

The detailed drawings were placed in the hands of the pattern-maker, and it was hoped that the castings could have been completed by the middle of October next, that the work might be prosecuted this autumn. It is now found to be impossible to have them so soon as that time. To commence the erection of the building at a later period in the season would be inexpedient.

12. *Repairs of lighting apparatus.*—The mechanic accompanying the supply-vessel on Lake Ontario was ordered, in connexion with the work of repairs, to select the best lamps and reflectors not in use at the several lights, and substitute them for the very defective apparatus at Big Sodus bay light-house.

At Buffalo light-house a new chandelier was procured, reducing the arc of illumination from 180° to 110°; increasing essentially the intensity of the light in the direction in which it is needed.

At Sandusky light-house, copper ventilators were placed in the base of the lantern.

13. *Renovation of lights by the introduction of lenticular apparatus:*

First. Dunkirk beacon-light. A steamer's lens lantern, illuminating an arc of 225°, has been substituted for the three large-basin lamps, saving four-fifths of the quantity of oil hitherto consumed at this light.

Second. Presque Isle beacon-light, at Erie, Pennsylvania. A catadioptric apparatus of the sixth order, illuminating an arc of 270°, has been placed in this beacon, one of the most important harbor lights on Lake Erie—the former apparatus being very defective.

Third. Cleveland beacon-light. A catadioptric apparatus of the fourth order, illuminating an arc of 180°, has been placed in this important pier-head light-house, giving a light exceeding in intensity that of the catoptric apparatus of Cleveland light.

The intensity of this light, by the use of gas, is not equal to that produced by the argand-burner, by the use of sperm oil; the latter producing a more steady body of flame than the gas, which is flickering or jumping, even with the use of chimneys.

The difficulty of distinguishing the pier-head light from the various lights on shore, viz: lime-kiln, brick-kiln, lamps of locomotive engines, and other lights, required an improved lighting apparatus at this locality.

The new light is deemed by most of the mariners to be adequate to all the wants of navigation; the Cleveland light on the hill having no bearing whatever as a range for entering the harbor.

The height of the focal plane of the pier-head light being 50 feet, the light is visible from the deck of a vessel 15 feet above the water at a

distance of fifteen miles, or at a point midway between this and Grand river light on the east, and midway between this and Black river light on the west.

14. *Lights in need of renovation:*

First. Galloo island light. New lantern, third-order lens, illuminating an arc of 270°.

Second. Big Sodus bay light. Rebuilding, and fourth-order lens, 180° ; fixed, varied by flashes.

Third. Dunkirk light. New lantern and third-order lens, illuminating an arc of 180°; fixed, and varied by flashes.

Fourth. Turtle island light. New lantern and fourth-order lens, illuminating an arc of 270°.

Fifth. Monroe light. New lantern and fourth-order lens, illuminating an arc of 180°.

15. *Buoys required.*—An iron can-buoy, to mark newly-discovered six-feet shoal, west by north 6½ miles from Green island light-house, Lake Erie.

Four iron can-buoys, in place of the wooden can-buoys, at the entrance to Sandusky bay, Ohio.

Four iron can-buoys, in place of as many spar-buoys, Maumee bay, Ohio.

16. *Range-lights required,* &c.—A small structure, on piles, for a light to mark the channel or the inside of the bay, at Sandusky, Ohio, to range with Cedar Point beacon-light.

The range-light at Presque Isle bay, Erie, Pennsylvania, now maintained at the expense of mariners, to be adopted by the light-house establishment.

17. *Additional aids to navigation in the river St. Lawrence.*—Several new lights and iron can-buoys are needed. The precise localities I am not able to designate with precision ; but I am informed that petitions are in progress for these additional aids.

18. *Useless lights.*—The lights at Portland harbor and at Silver creek—no harbors or shelter existing at either of these localities—are deemed useless.

The Cleveland light is but of slight importance, since the new apparatus of the fourth order has been introduced into the pier-head light.

The light at Port Clinton, Ohio, is deemed likewise to be of slight importance, since no vessel would hazard an entrance to Portage river during the night.

The channel, marked by ten spar-buoys, has a depth of 6½ feet at the stage of water this autumn.

The light-house stands at the mouth of the river ; the channel, thence, runs parallel with the shore about one mile ; thence turns towards the lake.

19. The distribution of supplies on the lakes was very satisfactorily conducted by the superintendent of supplies westward of Buffalo.

The distribution of supplies on Lake Ontario was also satisfactorily conducted by the master of the vessel chartered for this object.

20. In conclusion, I would state that in many of the lights I have ound one or more lamps bearing upon the land, and hence useless.

The number of lamps discontinued on this account since entering upon the discharge of the duty of inspector in this district is thirty-four—nineteen of them on Lake Ontario, and fifteen on Lake Erie; which, allowing thirty gallons for the annual consumption per lamp on the lakes, diminishes the expenditure by more than one thousand gallons per annum. In addition to this, the introduction of the lens at Tibbetts's Point reduces the number of lamps from ten fountain to one moderator lamp. At Dunkirk beacon the lens lantern saves four-fifths of the consumption of oil.

Hence the total annual consumption in this district is thus reduced by about 1,300 gallons, saving in cost about $2,000 in the item of oil alone; an amount more than sufficient to defray the annual expenses of the new aids to navigation demanded by the increase of the commerce of the lakes.

Very respectfully, your obedient servant,

J. C. WOODRUFF,

Captain Top. Eng., Tenth Light-house District.

Lieut. THORNTON A. JENKINS, *U. S. N.*,
Capt. E. L. F. HARDCASTLE, *Corps Top. Eng.*,
Secretaries Light-house Board, Washington, D. C.

No. 11.

DETROIT, *September* 28, 1854.

SIR: I have the honor to submit the following report of the operations in this district:

On the opening of navigation thirty-three buoys were placed upon St. Clair flats. Many of these were soon afterwards swept away by a flood of ice, and their places supplied by ten additional ones. The navigation is very much obstructed at this point; it has been so especially this season, the water in the lake being lower than usual. As many as thirty or forty vessels are sometimes detained at the same time by some which are aground stopping up the channel. In such cases those aground will fasten to the buoys to assist themselves off, and others, in endeavoring to pass these, run down and break or carry away the buoys; and the result is, that of the forty-three buoys placed there during the season, not more than a dozen remain. This has always been, as I learn, a fruitful source of annoyance and complaint.

Buoys have likewise been placed in Saginaw bay and at the mouth of Saginaw river, and at the entrance to the Neenah or Fox river, Green bay.

The new light-house at the north point of Milwaukie bay is in a state of forwardness, and the contractors are engaged on those at the mouth of Grand river and at Point Betsey.

Owing to the late day at which the sanction of the board to the contract was obtained, the light-houses on Lake Superior have not yet

been commenced; preparations of materials, &c., will be made, however, so as to secure their erection as early the next season as the navigation will permit.

Repairs have been made to the light-houses at Thunder Bay island, Muskegon, White Fish Point, Two Rivers, Manitouwoc, Sheboygan, Port Washington, Racine, and Waukegan, &c.

The reconstruction of the pier and the repairs of the light-house at the mouth of Clinton river are in progress, and will be completed in the course of the season.

Selections have been made for the location of most of the light-houses authorized at the last session of Congress, and negotiations are pending for the purchase of such sites as are not on public lands. A reservation has been asked for that near old Fort Mackinac.

Respectfully, your obedient servant,

L. SITGREAVES,
Light-house Inspector, Eleventh District.

Lieut. T. A. JENKINS,
Secretary Light-house Board, Washington City.

No. 38.

BUILDINGS UNDER THE SUPERVISION OF THE TREASURY DEPARTMENT.

OFFICE OF THE CONSTRUCTION OF BUILDINGS UNDER THE TREASURY DEPARTMENT, *November* 24, 1854.

SIR: I have the honor to submit a report of operations on the mints, assay office, custom-houses, and marine hospitals, in the course of construction under the Treasury Department.

The general regulations, proposed at your suggestion and under your directions, for securing a uniform system of accountability, and an efficient discharge of the duties of those to whom the construction of these buildings is entrusted, have now been in operation for nearly a year, and have produced decidedly favorable results. A prompt rendition of accurate accounts at the end of each quarter has been attained. These regulations give equal satisfaction to those who are intrusted with the disbursements, and to the accounting officer of the treasury by whom they are settled. The superintendent of each work is required to render monthly, quarterly, and annual reports, thus placing before the department a complete history of the progress of the work during the period over which the reports extend.

Quarterly returns of all materials purchased, consumed, and remaining on hand are required, and the superintendent is held responsible for balances on hand.

Monthly estimates are required of the superintendent of the probable amount to be expended during the current month.

In all cases where it can be done the collector of the port is made disbursing agent and ex officio commissioner, without compensation. Explicit receipts for articles purchased or services performed are required to be made out by the superintendent, and sent, by the person to whom the amount is payable, to the disbursing agent for payment. As a check this arrangement prevents the possibility of fraud, except by collusion between the disbursing agent, superintendent, and clerk.

The organization on those works which are being executed by the day consists of a disbursing agent, superintendent, clerk, overseers, masterworkmen, mechanics, and laborers. Where the work is done by contract only a disbursing agent, superintendent, and in some instances a clerk, are employed.

The preparation of the plans, specifications, estimates, and contracts in this office, under the immediate direction of the department, where the number of occupants and the precise amount of business to be transacted in each building are known, has many advantages. Errors committed in buildings already in use can be avoided, a proper apportionment of office-room made, and such an arrangement of the different offices as will facilitate the transaction of business effected. This can be better done where the conveniences and inconveniencies of similar

buildings are subjects of frequent discussion with those who occupy them, than if the buildings were designed by some one less acquainted with the uses for which they are required, and who would probably be more likely to make a beautiful than a suitable structure.

I subjoin a statement exhibiting a brief history of the progress of the several works being constructed under the Treasury Department, and showing their state of advancement on the 30th of September, 1854.

Bangor, Maine.

The exterior walls of the new custom-house are finished, except the pointing, which will shortly be completed. The floor of the post office apartment is laid, windows are cased, and the workmen are now laying the floors of the custom-house apartment; the iron stairs are being put up, the walls of the upper approach to the building are done, and the space between them was expected to be filled with gravel by the 10th of this month. The lower appproach to the building cannot be commenced until spring.

The superintendent reports that the building will probably be completed before the end of December next.

Total expenditure to September 30, 1854	$61,251 88
Available balance	38,748 12

Bath, Maine.

The work on the custom-house was commenced by the contractor on the 28th of July, 1853. During that fall the excavations of the cellar were completed, and about one-third of the foundation walls laid. Subsequently it became necessary to sink the foundations deeper, which was done. In consequence of a change of grade of the street in front of the building, it became necessary to excavate a large amount of rock in the custom-house lot, to conform to the grade of the street. This has been finished.

The material of the outer walls is granite from the Muscle Shoal quarries, on the Penobscot river. It is a strong stone, uniform in color, and will look well in the building. A contract for the whole amount required for the building has been made at the low rate of twenty-five cents per foot.

Operations on the work were suspended in November of last year, and resumed as early in the spring as the weather permitted. The foundations were completed, and the cross wall raised nearly to the underpinning, by the end of July. The work was then suspended to await the action of Congress on the bill appropriating money to carry out a proposed modification of the plan. The work was again resumed in August.

Total amount expended to September 30, 1854	$26,441 04
Available balance	41,558 96

Waldoborough, Maine.

Proposals for contracts for the construction of the custom-house have been invited, and will be received until the 5th January, 1855, when, if found satisfactory, contracts will be made.

Total expenditure to September 30, 1854	$2,277 00
Available balance	22,723 00

Portland, Maine.

The plans of the proposed custom-house at Portland are in a state of forwardness, the specifications and estimates are completed, and the contracts for the building will be made before the working season begins in the spring.

Amount appropriated	$200,000 00
Expended	10 00

Providence, Rhode Island.

The purchase of a site for the custom-house at Providence has not yet been made, but will be so before the working season begins, by which time the plans will be ready and the contracts closed.

Amount expended to September 30, 1854	$298 40
Available	273,700 60

Wilmington, Delaware.

A contract was made on the 4th of August, 1853, with Wm. Graves, for the entire completion of the custom-house building. The amount was made contingent upon an additional appropriation, the amount at first appropriated being inadequate to make the building fire-proof. The work was commenced in September, 1853, and carried forward until the end of the working season. The foundations were completed, and the outside walls run up as high as the groined arches of the entrance floor. In the spring the groined arches were turned, the outside and division walls carried up as high as the second floor, the windows of the first story put in, and the whole work carried forward as far as the two plans corresponded, when it was suspended to await the determination of Congress as to an additional appropriation, and as soon as the same was obtained the work was resumed. The cast-iron columns of the second story have been placed, and the arches of the second floor are being turned. The exterior and cross-walls are raised to this height.

Total expenditure to September 30, 1854	$16,583 54
Balance available	24,916 46

Pittsburg, Pennsylvania.

The custom-house at Pittsburg, Pa., has been completed during the year 1854, and is now occupied by the various departments of the public service for which it was designed.

Total cost	$110,000

Norfolk, Virginia.

The site for the custom-house was purchased in September, 1852, and the work commenced in June, 1853. The foundation was excavated and the piles all driven by the 30th of November of the same year. The rubble-stone of the foundation was completed in April, 1854. The ashlar work of the principal story and the brick backing of the same are raised some eight feet above the foundation, and are now progressing in a satisfactory manner. Much delay was occasioned in the progress of this work by the difficulty of procuring granite for the exterior walls; an abundant supply is now on hand, and there is no reason to apprehend delay on this account for the future.

Total expenditure, including amount paid for site, to 30th September, 1854	$36,706 82
Available balance	93,293 18

Richmond, Virginia.

The site for the new custom-house at Richmond, Va., was purchased in September, 1853, but possession was not obtained until June, 1854. The old buildings have been removed and every preparation made for commencing the building as soon as the plans are completed and contracts can be made.

Amount appropriated	$250,000
Available	188,925

Charleston, South Carolina.

The site for the new custom-house was purchased in July, 1849, and the building commenced in October, 1850. The whole foundation had to be piled. On the 1st of March, 1853, the foundation of the north wing and a portion of the west wing were completed. The piling, concrete, and masonry of the whole foundation of the main building are now complete. There remains only a very small portion of the foundation of the western steps to be finished. This cannot be done until a building now occupied as an office is taken down. The whole number of piles driven, up to September 30, 1854, is 7,167.

Two brick arches for the eastern flight of steps are finished, and three courses over six feet in height, of granite ashlar, of the basement laid, and the brick backing of the same partly laid. The four towers of the dome are built up to the level of the basement floor. Nearly all the granite required for the basement is delivered; for beauty and

excellence of workmanship it may challenge comparison with any in the country. The two wharves purchased with the site have been rebuilt in a substantial and workmanlike manner, at an expense of $21,766 54.

The most difficult and tedious parts of this work, the piling and foundation, (which are well done,) are now completed. The superstructure can be carried on very rapidly.

Amount expended to September 30, 1854	$493,456 64
Amount available	459,543 36

Mobile, Alabama.

"During the fiscal year ending June 30, 1854, the custom-house lot has been laid out and the position of the building fixed.

"The soil having been found somewhat compressible, the width of the foundation has been largely increased by means of a timber grillage.

"On the 30th of June last the brick-work of the exterior foundation walls had been brought up five feet six inches above the top of the lower course of the grillage. Fifty-four inverted arches of the cross foundation walls had been turned.

"Since the 30th of June the remaining inverted arches, twenty-two in number, have been turned, and the exterior foundation walls raised one foot four inches, to the ground-line. The arches are now ready to receive the skeubacks, and the exterior walls are ready for the granite facing of basement.

"The total quantity of cut granite received to this date is 854 pieces, the invoice value of which is $21,698 56."

Amount expended to September 30, 1854	$57,038 37
Available balance	207,961 63

New Orleans, Louisiana.

"About the middle of June, 1853, the first tier of groined arches (commenced on the 10th of August, 1852) was completed, and the striking the centres of the arches first constructed was commenced. The piers and walls of the second story were also started.

"The second tier of groined arches was commenced on the 17th of November, 1853, and completed on the 22d of April, 1854, when the walls and piers of the third story were started and continued with vigor until about the middle of June, when their progress was partially checked by the want of bricks. The striking of the centres of this tier of arches was commenced in May.

"On the 12th of June, the brick-work of the interior having reached the level of the exterior walls, these were started and have progressed since apace with the brick-work of the interior; and the plan of carrying on the work in horizontal layers, so as to equalize the settlement of

the edifice, has been strictly adhered to as far as the nature of the construction and of the materials received permitted.

"The operations during the coming fiscal year will be continued on the same plan as the one at present adopted, but with a force increased to the maximum of that which can be employed advantageously on the work.

"The structure will be carried up as nearly as practicable in horizontal layers, beginning as near the centre of the edifice as the receipt of the marble for the 'general business-room' will permit, so as to equalize the settlement of the foundations as the work progresses.

"It is contemplated that the funds at present available will complete the walls and piers of the interior to the fourth tier of arches or girders of the roof, the exterior walls to the lower course or architrave of the entablature, and the 'general business-room' to, probably, the architrave, including the marble columns and pilasters to the height of their capitals.

"The operations for the ensuing year will embrace the completion of all exterior and interior walls, &c., commencing the roofs of the four fronts and dome of the 'general business-room,' and probably the entire completion of the old levee front, containing the post office department and the United States district and circuit courts, so that this portion of the edifice can be used for the purposes for which it is intended."

Total amount expended to September 30, 1854.....	$1,336,267 46
Amount available.....	463,990 54

I beg leave to call the attention of the department to the necessity of some change in the plan of this building. The enormous weight of the structure has already caused considerable settling in the walls, and those on the principal front have bulged out several inches. The plan fixed by law requires a marble roof, and that the upper story, like those below it, shall be groined. I would respectfully suggest that Congress be asked to modify the law so as to permit a light iron roof to be substituted for the marble one, and wrought-iron beams, with light segmental brick arches, instead of groined ones, for the upper story.

St. Louis, Missouri.

The foundation of the custom-house at St. Louis has been excavated. The character of the sub soil was found so unstable that piling became necessary; 680 piles have been driven, eighteen squares of macadamized and grouted concrete rammed, 400 perches of stone laid in the foundation, and 22 inverted arches turned. Frequent interruptions of the work have occurred from the sliding of the earth, but the main difficulties are now overcome, and the work will progress rapidly.

Total amount expended to September 30, 1854.....	$53,179 12
Available balance.....	273,820 88

Louisville, Kentucky.

The entire foundation of the new custom-house has been excavated, the stone-work of the basement completed, all the arches of principal story turned except one, and over 400,000 bricks have been laid in the arches and in the backing of ashlar work. The ashlar stone of this building is from White river, Indiana; is well cut and securely laid, and presents a fine appearance. The two principal fronts are raised nearly to the top of the first story. Some delay has occurred in the progress of the work in consequence of the failure of a railroad company to deliver stone as rapidly as they had agreed to do, or as the wants of the work demanded. Measures have been taken to secure a regular and sufficient supply, which it is believed will prevent any delay in future from this cause.

Total amount expended to September 30, 1854.....	$50,030 76
Available balance.....	168,714 24

Cincinnati, Ohio.

The operations on the new custom-house for the past year have been confined to rearing the exterior cut-stone walls and backing the same with bricks, turning the arches which support the floor of the principal story. Some alteration of the foundation of the principal piers was found necessary. Under the former superintendent, two vaults had been sunk in the cellar, and two piers, designed to support the heavy arches of the first story, rested partly upon the arches covering these vaults. These were removed, and a proper foundation for the piers constructed. It also appeared that a much larger amount of excavation had been made than the plans required. This error of the former superintendent has been corrected, and the work is now secure. The exterior walls have been raised to the height of from fourteen to eighteen and a half feet above the cornice of the basement story; the iron-work of the second story is ready to be put up. Some delay has occurred in the receipt of stone, from the unusual low stage of water in the Ohio river. The cut-stone of this building is very beautiful, but I fear will not retain its present appearance for many years.

Total amount expended to September 30, 1854.....	$114,045 44
Balance available.....	138,709 56

San Francisco, California.

The custom-house building is located upon part of the 100-vara lot, bounded by Battery, Sansome, Washington, and Jackson streets, purchased of the State of California for $150,000.

The delay experienced in the construction of this work has been caused by the steps taken to perfect the title and to secure the foundation.

"Work executed previous to June 1, 1854: Battery street was filled in to the grade; one-half of Jackson and Washington streets raised to the same level as far back as the middle line of the 100-vara

lot, and the site embanked to a sufficient height for a platform in driving the piles; 928 piles were driven.

"Work executed from June 1 to September 30, 1854: 1,392 piles have been driven; the site excavated to the low-water level; 2,330 piles sawed off to receive the foundation grillage; the grillage constructed and strengthened by concrete under the main walls; 1,474 yards of sand filled in and rammed to the level of the timber foundations; 5,193 yards earth embanked upon the lot exterior to the immediate site of the building, in addition to the filling due to the earth removed from between the piles."

The superintendent recommends that an appropriation of $300,000 be asked from Congress for the completion of the building.

Total amount expended, including the cost of the site, to 30th September, 1854	$452,350 88
Balance available	172,649 12

Appraiser's Store, San Francisco.

Plans and specifications for this building have been prepared, and the commissioners directed to commence the work; the iron beams, columns, &c., ordered, and will be ready for shipment by the 1st of January next. No time will be lost in prosecuting this work.

Astoria, Oregon.

The appropriations for the custom-house at Astoria were made March 3, 1851, and August 31, 1852, and are respectively $10,000 and $30,000. No steps have been taken towards the erection of this building beyond the preparation of the plans and specifications.

Congress, at its last session, appropriated the funds necessary for erecting custom-houses at Belfast and Ellsworth, Maine; Gloucester, Massachusetts; New Haven, Connecticut; Burlington, Vermont; Newark, New Jersey; Oswego and Buffalo, New York; Sandusky and Toledo, Ohio; Detroit, Michigan; Chicago, Illinois; Milwaukie, Wisconsin; Wheeling and Petersburg, Virginia; and Galveston, Texas; and for marine hospitals at Detroit, Michigan; Cincinnati, Ohio; Burlington, Iowa; New Orleans, Louisiana; and Pensacola and St. Marks, Florida.

Commissioners were appointed by the Treasury Department, immediately after the passage of the act authorizing their construction, to receive proposals for suitable sites, who have in most cases reported and submitted the bids, stating their views as to the most eligible locations for the buildings. A number of the sites have been accepted, at what are deemed reasonable prices. The selection of the remaining sites, and the preparation of plans, estimates, and contracts for the buildings, are expected to be completed in time for commencing work in the spring.

The amount appropriated at the late session of Congress for the annual repairs and fixtures of custom-houses was $43,001 59. The ex-

penditures from this appropriation during the past year have been various; the principal ones as follows: On custom-house at Castine, Maine, $398 50; Boston, Mass, $1,769 07; Salem, Mass., $7,695 08; New York, $17,432 14; Wilmington, N. C., $878 67.

It is respectfully submitted, that the amount heretofore annually appropriated will prove inadequate for the purpose intended.

Assay Office, New York.

On the 9th of September, 1853, immediately after arrangements were concluded for the purchase of the site, excavations of the basement were commenced and prosecuted as rapidly as possible in a place so cramped. Great inconvenience was experienced in the prosecution of this work from want of room. The site is surrounded on all sides by other buildings, and is approachable only by a narrow alley. After the excavation of the foundation, there remained for the deposite of materials only a narrow strip seventeen feet wide on one side of the building, and eleven feet on the other. This want of room was a serious hindrance, and made the building cost much more than it would had there been sufficient room for the convenient deposite of materials, and to prevent the interference of the workmen with each other, which, under the circumstances, was unavoidable. The season of the year was also much against the progress of the work, as a very inclement winter set in within two months of the commencement of the building proper. The basement story was completed about the 20th October, and the brick-work of the upper five stories was pushed as rapidly as the bad weather of the winter would permit, and was completed and covered by an iron roof early in May. Wrought-iron beams, with segmental brick arches, were used for all the floors. The shutters, doors, sash, and stairs are iron, so that the building is perfectly fire-proof. Vaults of cut granite, sixteen inches thick, are placed in the second and third stories. The furnaces are carefully executed, and are said to work well. The stack is one hundred and thirty-five feet in height, and is lined throughout with the best quality of fire-brick. A thirty-horse vertical engine drives the machinery. This engine is very compact, occupying less than eight feet square, and works very smoothly.

The building was completed, and the first deposite of gold-dust melted on the 9th of October, 1854.

The bank buildings purchased with the site of the assay office have been thoroughly overhauled and fitted for the occupancy of the officers of the assay office, the assistant treasurer, the surveyor of the port, and the liquidating clerks of the collector of the customs of New York.

California Branch Mint.

This establishment, located at San Francisco, was reported complete in March last, and has been since then in successful operation. The entire cost was $300,000.

Branch Mint, New Orleans.

The repairs authorized to the mint at New Orleans have not yet been commenced. The superintendent of the new custom-house at that city has been requested to furnish an estimate of the cost, and a project of the best manner of applying the funds. His report has been received. It is proper to state that the amount appropriated at the last session of Congress was, upon an estimate of the engineer for partial repairs, and was not calculated to render the building fire-proof, as it undoubtedly should be. To do that will require an additional appropriation of $99,552, and ten per cent. in addition thereto for contingencies.

Mint at Philadelphia.

An estimate required to render the mint fire-proof and to give additional security to the treasure constantly on deposite in that building, has been prepared. I beg to call the attention of the department to the absolute necessity of an appropriation for these objects. The vaults and windows are very imperfectly protected. The room in which not unfrequently there is a million of dollars in gold dust in process of separation, and where it remains during the night, is not fire-proof.

Treasury Building, Washington.

I beg leave to call the attention of the department to the necessity of providing additional security to the Treasurer's vault in this building, and for affording better light and ventilation to the rooms now occupied by the General Land Office in the upper story. Estimates of the amounts of these items have been prepared.

UNITED STATES MARINE HOSPITALS.

Pittsburg, Pennsylvania.

The marine hospital requires some repairs. The apparatus for heating is imperfect, and the wooden fences should be replaced by some of a more durable material.

Portland, Maine.

The plans and specifications of this hospital are prepared, and proposals will be invited for contracts, which are expected to be closed by spring.

Cleveland, Ohio.

A superintendent has been appointed to take charge of the completion of the hospital; proposals for doing the work have been received; the contracts will be awarded, and the work commence with the opening of the working season.

Chicago, Illinois.

The appropriation for fencing, grading, painting, &c., of this marine hospital, has not yet been expended, but proposals will be invited as soon as the plans are determined upon. The amount available is deemed sufficient for the work to be executed.

Louisville, Kentucky.

The repairs authorized on the hospital at this city will be ordered as soon as proposals are received for doing the work.

Paducah, Kentucky.

Nothing has as yet been done towards draining the site of this marine hospital, for which funds have been appropriated.

Evansville, Indiana.

The marine hospital at Evansville is progressing satisfactorily. The walls of the first story above the basement are completed, and the joist of the second story laid; half of one wing of the second story is up, and ample supply of materials is on hand, and, the termination of the sickly season being over, the contractor has largely increased his force, and the work promises to be rapidly prosecuted.

St. Louis, Missouri.

The marine hospital is nearly complete, and at the time of the last report of the superintendent, was progressing rapidly.

Napoleon, Arkansas.

The hospital was completed in August last, and is now prepared for the reception of the sick.

Vicksburg, Mississippi.

The plans and specifications for the proposed hospital are finished, and proposals for contracts invited. The building will be commenced as soon as these are closed.

Natchez, Mississippi.

Proposals have been invited for putting a new roof on the hospital, which, together with draining the site, for which funds have been appropriated, will be commenced as soon as the bids are received.

Mobile, Alabama.

The repairs of this marine hospital were completed in June last, at an expense of $3,614 78, and the establishment is now in excellent order.

Pensacola, Florida.

Commissioners have been appointed for selecting a proper site for a hospital, but they have not yet secured one.

St. Marks, Florida.

The commissioners to whom was referred the selection of a site for a marine hospital have reported in favor of a tract of land belonging to the United States known as the "Old Spanish Fort." The situation is a very suitable one, and can be conveniently reached in boats from vessels in the harbor. I respectfully recommend that this site be selected.

San Francisco, California.

The marine hospital at this port is completed and occupied. Much excavation is yet to be done, by a series of terraces, to secure the grounds. The amount of excavation, including half of the streets, is estimated to be 34,000 cubic yards.

Total amount expended	$291,051 53
Amount of outstanding claims for extra work and damages	110,450 07

PUBLIC BUILDINGS IN TERRITORIES.

Santa Fe, New Mexico.

A general commissioner has been appointed to take charge of the state-house and penitentiary authorized by Congress to be erected in New Mexico; sites selected and approved by the department, and plans and specifications for the buildings sent forward; the work will be commenced without loss of time.

Utah Territory.

A commissioner has been appointed to take charge of the penitentiary authorized to be erected in Utah; contracts have been made, the building commenced, and, at the last dates, was progressing satisfactorily.

Minnesota Territory.

An agent of this department has been appointed to complete the capitol and penitentiary in this Territory. At latest dates the work was progressing in a satisfactory manner. It will be resumed and completed in the spring.

The provisions attached to the appropriations require that none of the structures shall be commenced until the States wherein the sites may be shall duly release to the United States jurisdiction over said

sites, and also relinquish the right to tax the same or the property of the United States thereon. As in some of the States the legislatures meet biennially, a year may elapse before action may be had. Jurisdiction has been ceded and the right of taxation released at Providence, R. I., and Oswego and Buffalo, New York. Steps will be taken, on the meeting of the legislatures of the States wherein they are respectively situated, to obtain cession of jurisdiction and a release of the right of taxation over the sites selected at New Haven, Connecticut; Burlington, Vermont; Sandusky and Toledo, Ohio; Detroit, Michigan; Chicago, Illinois; Milwaukie, Wisconsin; Burlington, Iowa; Cincinnati, Ohio; Wheeling and Petersburg, Virginia; St. Marks and Pensacola, Florida; Galveston, Texas; Belfast and Ellsworth, Maine; and Gloucester, Massachusetts.

I beg leave to call the attention of the department to the law appropriating money for the erection of a custom-house at Detroit. The size of the building as fixed by law, in one of its dimensions, is larger than the lot belonging to the United States designated by Congress as the site. Apart from this consideration, the lot is not at all calculated for the location of either the post office or court-room; it is not central, being on the river and in one of the noisiest and most unsuitable locations that can be selected.

All of which is respectfully submitted:

A. H. BOWMAN,
Engineer in charge.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 39.

Report on the selection of sites for custom-houses, &c.

TREASURY DEPARTMENT,
November 21, 1854.

SIR: In obedience to your orders I have examined the lots offered, under the department advertisements, for sites for custom-houses, post offices, and United States court-rooms, in New Haven, Connecticut, Burlington, Vermont, Oswego, New York, Sandusky and Toledo, Ohio Chicago, Illinois, Milwaukie, Wisconsin, Wheeling, Virginia, and the proposed sites of marine hospitals at Detroit, Michigan, Burlington, Iowa, and Cincinnati, Ohio, and beg leave to submit the following recommendations.

In selecting the sites for buildings intended to be occupied as post offices, custom-houses, and United States court-rooms, I have endeavored to recommend those best suited to the objects contemplated by the law authorizing the buildings, except where the prices demanded for the most eligible ones were deemed unreasonably high.

The post office, from the number of persons who daily and hourly visit it, should undoubtedly rule in the selection of the site, when the offices of these departments are in the same building. The court con-

venes only at stated periods; and provided the location is in a quiet place, it matters but little, so far as the convenience of the court is concerned, in what part of the city it is situated; and as persons having business to transact at the custom-house generally have occasion to call also at the post office, a site judiciously located for the one can hardly prove inconvenient for the other.

In all the recommendations below I have, as far as practicable, been governed by the following considerations:

1st. That the site should be as near the present and prospective centre of population of the city as practicable.

2d. That it should be near to (but not on) the great thoroughfare of the city. This is necessary to secure the quiet required by the court, and for the convenience of women and children visiting the post office.

3d. The prices demanded for lots. It will be seen, by reference to the abstract of bids herewith sent, that lots on the principal streets, (but a few yards from those recommended,) and in many respects less suited to the purposes required, are offered at one or two hundred per cent. higher than those recommended.

4th. Other things being equal, the site best calculated to show the building to advantage has been selected.

The sites recommended below I think will be found to fulfil, as far as possible, the above conditions.

New Haven, Connecticut.

I respectfully recommend that the offer of Samuel Bishop for his lot, on the east side of Church street, measuring 120 by 140 feet, at $24,000, be accepted. This lot is central, about four hundred feet from the principal street of the city and from the large public square; it is two and a half squares from the railroad depot—quite far enough from it to be exempt from its noise and smoke. I consider the price of this lot high. Those which are lower in price are either not central or are too near the railroad, most of them being on State street, which runs parallel to the railroad and but a short distance from it.

Burlington, Vermont.

I respectfully recommend that the offer of John N. Pomeroy, for his lot at the corner of Church and Main streets, measuring 222 by 316 feet, for the sum of $7,750, be accepted. The lot is large, and the situation is central and elevated. It lies at the corner of the large public square, and directly opposite the new town hall, in which the post office is now kept. The situation is well calculated to show the building to advantage. The commissioners concur in the above recommendation.

Oswego, New York.

I respectfully recommend that the offer of C. Ames of his lot on the corner of Oneida and First streets, measuring 132 by 200 feet, for the sum of $12,000, or that of O. G. Munger, for a lot measuring 100 by 100 feet, at the corner of Bridge and East Second streets, for $8,000, be

accepted. Both of these lots are cheap, compared with the other property offered. Ames's is the best located as to elevation, is much the largest lot offered, and is bounded by streets on three sides. It is about 500 feet from the present centre of business and population. The town is extending in the direction of this lot. Munger's lot is on the principal street, and also fronts on a public square. It is about 1,200 feet from what is regarded as the centre of business. My own judgment is decidedly in favor of the Ames lot, and the commissioners agreed with me in my preference.

Sandusky, Ohio.

I respectfully recommend that the offer of G. Reber of his lot at the corner of Market street and Columbus avenue, measuring 80 by 132 feet, for the sum of $11,000, be accepted. This lot was originally donated (as I was informed) by the proprietors of Sandusky to the United States for the site of a custom-house, and was sold for taxes. The site recommended by the commissioners, on the corner of Columbus avenue and Washington row, measuring 100 by 100 feet, is decidedly the best location; but it has a valuable house on it, which renders the price asked ($20,300) an objection. The lot recommended is central, and will, I think, give general satisfaction. The commissioners prefer the Hitchcock offer.

Toledo, Ohio.

I respectfully recommend that the offer of S. L. Collins, for his lot on the corner of Madison and St. Clair streets, measuring 120 by 120 feet, for the sum of $12,000, be accepted. The lot is elevated, central, and half a square removed from the principal street. By reference to the accompanying abstract of bids, it will be seen that the two lots adjoining this on Summit street, taken together, are somewhat smaller than this lot; they are also less elevated: the price asked for them is $34,000. The property recommended is cheap, compared with other offers. The property offered by John Fitch, on the corner of Jefferson and Superior streets, measuring 120 by 120 feet, at $11,000, is cheap, and elevated; but it is one square further removed from the principal business street. The commissioners concur fully in the above recommendation.

Chicago, Illinois.

I respectfully recommend that the offer of Charles V. Dyer of his lot at the corner of Dearborn and Monroe streets, measuring 140 by 120 feet, for the sum of $26,600, be accepted. The principal business streets of Chicago are Lake, Clark, and Randolph. State street is wide and handsome, and a tunnel is to be constructed under the river at the end of this street. The site recommended is between Clark and State streets—that is, between the two principal crossings of the river, and half a block from the former. This site is probably a little south of the present centre of business and population, but the city is rapidly increas-

ing in this direction. Several of the lots offered on Randolph street, and in the neighborhood of the public square, are undoubtedly at this time more eligible sites for this building than the one recommended; but the prices asked seem unreasonably high, though for business purposes they may be worth the sums demanded. One of the commissioners concurs with me in the recommendation of this lot.

Milwaukie, Wisconsin.

I respectfully recommend that the offer of George D. Dousman for his lot at the corner of Milwaukie and Wisconsin streets, measuring 120 by 100 feet, for the sum of $12,200, be accepted. This lot is central and elevated, and the price is so low that it would command the sum asked at any moment. The commissioners fully concur in this selection.

I beg leave to add that, in my opinion, the building authorized to be constructed in this city for custom-house and other purposes, would be inadequate for the present business of the different departments; the building at present occupied for the post office is 82 by 32 feet; it does not afford sufficient accommodations for the business of the office.

Wheeling, Virginia.

I respectfully recommend that the offer of John W. Gill for his lot at the corner of John and Market streets, measuring 132 by 132 feet, for the sum of $20,500, be accepted. This lot is convenient to the bridge connecting North and South Wheeling, and is on a principal street. As South Wheeling will soon contain as many inhabitants as the North side, it is desirable to locate the building as near the crossing as possible. The lot at the corner of Fourth and Quincy streets is offered at a very reasonable rate, but it would require a very large outlay to prepare for the building; and after removing the ground to the city grade, it would be necessary to build a high basement, of at least 12 feet, on the lower side of the lot.

The commissioners concur in the above recommendation.

Buffalo, N. Y., Detroit, Mich., Cincinnati, Ohio, and Burlington, Iowa.

The reports for the above sites will be made as soon as the information necessary to a decision in those cases is received.

All of which is respectfully submitted:

A. H. BOWMAN,
Sup. Archt. T. C.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

No. 40.

Sites for custom-houses recommended by A. H. Bowman, engineer in charge.

City.	Owner.	Price.
New Haven, Connecticut	Samuel Bishop	$24,000 00
Burlington, Vermont	Jno. N. Pomeroy	7,750 00
Oswego, New York	Cheney Ames	12,000 00
Sandusky, Ohio	George Reber	11,000 00
Toledo, Ohio	L. L. Collins	12,000 00
Chicago, Illinois	Chas. V. Dyer	26,600 00
Milwaukie, Wisconsin	Geo. D. Dousman	12,200 00
Wheeling, Virginia	John W. Gill	20,500 00
		126,050 00

The sites for custom-houses at Belfast and Ellsworth, Me., Gloucester, Mass., Newark, N. J., Buffalo, N. Y., Petersburg, Va., Galveston, Texas, and for marine hospitals at Detroit, Mich., Burlington, Iowa, Cincinnati, Ohio, St. Marks and Pensacola, Fla., have not yet been selected. The department is not in possession of the information necessary to a correct decision at the several localities.

No. 41.

EXAMINATION OF THE MINT AT PHILADELPHIA.

TREASURY DEPARTMENT,
June 1, 1854.

GENTLEMEN: A series of frauds committed by the weigh-clerk employed in the mint, on depositors for coinage, renders it proper that an investigation should be made, not only into the extent and circumstances attending such frauds, but into the system and rules in operation in the mint, and its general condition and management. The frauds reported to have been committed by the clerk in question are stated to have occurred within the last few months, and to amount to $10,600; but the amount may much exceed that sum, and they may have commenced even as early as his appointment to office, which was on the 12th of June, 1850.

I have to request, therefore, you will, as soon as may be, proceed to Philadelphia, and, after advising the Director of the object of your visit, make the examination indicated, and upon the completion of the same, report the result to this department.

1. In respect to the case of the delinquent clerk, you will please compare the weight of gold deposited as made by him, with the amount received from him, or the results of such deposites in refined gold, or coin, or silver, as the case may be—first, as between the time of his admitted abstractions, and the time when not admitted; and, second, as between his acts and those of his predecessor for a like period, and in respect to like descriptions of gold or silver.

3. You will inquire what system of accountability prevails—first, as between the weigh-clerk and the melter and refiner; and, second, as between other officers separately employed on the several processes through which gold and silver pass from the time of their deposite in bullion or dust to the time of their issue in coin; or, in other words, whether the system at present in force is calculated to prevent fraud on the part of one officer in the transit of gold or silver to another, or, if committed, to lead to its speedy discovery. If the system in force is not adapted to accomplish one or the other of these ends, what change can be made to effect it.

3. You will examine into the general condition and management of the mint, to wit: the system of accounting, the security of the bullion and coin therein, the attendance and vigilance of the officers, the admission of visitors, and otherwise.

4. Whether there are any operations or transactions carried on in the mint (except under the special direction of this department to make certain medals) not arising out of its legitimate business; and whether any of its officers or workmen, the tools or implements, are employed during proper business hours in private business.

5. You will inquire into the circumstances under which the clerk paid over the value of the bullion which he acknowledged to have purloined;

how he arrived at the particular amount admitted, and whether any promise or agreement was made to him as an inducement to, or in consideration of, such restitution; and whether his elopement was known to, or connived at, by any public officer. Upon these latter points, or any others in which you may deem it proper, you are at liberty to confer with the district attorney, in whose hands the matter has been placed by the Director.

I am, respectfully, &c.,

JAMES GUTHRIE,
Secretary of the Treasury.

RICHARD SMITH, Esq.
J. C. PICKETT, Esq.

WASHINGTON, *July* 8, 1854.

SIR: Under the instructions contained in your letter of the 1st ult., we repaired to Philadelphia on the 2d ult., and soon after our arrival went to the mint for the purpose of making preliminary arrangements for entering upon the duties assigned to us. The Director, Col. Snowden, was then absent at Washington, but was expected to return that night, and in his absence we did not deem it proper to do more than to request a list of all the officers and employés of the mint to be made out, to enable us to examine, on oath, such of them as we might deem necessary to enable us to fulfil the object of our mission, and more particularly to ascertain the nature and the extent of the fraud committed by Mr. Negus, late weigh-clerk in the mint, the manner in which it was committed, the persons implicated therein, and the steps taken both before and after the discovery of the fraud. During the afternoon of that day, we prepared the form of the oath to be administered to the witnesses, and also drew up interrogatories, Nos. 1 to 26, to be put to them. These papers, together with the testimony taken by us, are submitted herewith. You will see that the interrogatories were prepared with a view to a deep and searching investigation into all the facts connected with the fraud; its probable time of perpetration; how carried on; who were privy to it; how first discovered, and what steps were taken to fix the guilt on Negus, and to arrest and to bring him to justice. They also were so framed as to enable us to understand the whole system on which the business at the mint was conducted, so as to see the connection between the weigh-clerk and other officers; and where defects should appear, to suggest proper corrections. The Director having returned to the mint, we presented ourselves to him on the morning of the 3d ultimo, and handed to him your letter of instructions. He informed us that, while in Washington a copy of the letter had been furnished him, and he professed an earnest desire and disposition to cooperate with us in making the fullest investigation in all the affairs connected with the management of the mint. Having intimated to him that we might require a room in which to conduct the examination, he promptly placed one at our disposal, and he then accompanied us through the establishment, introducing us to the heads of each depart-

ment of it. As more interesting to us, at the time, and more important for the purposes of the investigation with which we were charged, we passed a considerable time in the weigh-room, minutely examining the manner in which the bullion was deposited; how disposed of; what checks existed so as to insure protection to depositors as well as to the United States; and whether those checks were sufficient for the purpose, or whether they required correction. As this is a subject of deep interest, and one involving the character of the establishment, as well as the safety of deposites in their incipient state, we deem it not inappropriate at this place to state the result of our observations.

Bullion, in whatever state presented—whether as dust, as California slugs, or coined—is received by the clerk in the treasurer's office, designated as "weigh-clerk." It is weighed by him, or by his assistant, and in a book, kept for the purpose, the date, the number, the name of the depositor, the description of the deposite, whether to be returned in bar or in coin, and the weight before melting, are at once entered, and a receipt given to the depositor, conforming to the entry. The bullion is then placed in an open box, and on the same day, if possible, or if not, on the next day, is transmitted to the melting-room to be melted. In each box is placed a slip of paper, on which is marked the number and weight of the deposite. If not sent to the melter the same day, the box is placed in the vault on a car with numerous other boxes, all open, each having a slip of paper designating the number and weight of the deposite, and this car is sent to the melting-room the next day. This melting-room is at some distance, and to get there it is necessary to pass from the weigh-room into a passage in the building, and thence through a portico open to all weather. When in the melting-room the contents of each box, in its turn, are emptied into the crucible to be melted—sometimes by the foreman of the room, at other times by his assistants; but during the whole of this operation there appears to be no supervision, nor any ostensible check, other than the presumed integrity of the employés having charge of the deposites. There is no test to show that the whole of the bullion, as first deposited, has been transmitted to the melting-room, nor any to prove that the whole received in the melting-room has been placed in the crucible. In the melting-room there are always several operatives at work, and they, to a certain extent, would seem as a check against depredations, but not a certain preventive, as each deposite is under the charge of a single workman, who, if so disposed, might readily slip out of the pan a California slug or other valuable piece of gold. Thus, from the time the deposite is first made until placed in the crucible to be melted, it is exposed to the depredations of the several parties who have access to the weigh-room, to the vault, and to the melting-room. An abstraction of one-fourth of one per cent. only from an annual deposite of fifty millions of bullion, would produce $125,000; and yet, from the variable character of the deposites, differing, as they do, in their results, from the one-half of one per cent. up to six and seven per cent., it will readily be perceived that an abstraction of one, two, and even three per cent., might be made from the deposites without detection, and almost without suspicion; for as the loss will fall on the depositors, they might readily be *made to* believe, or to suppose, that their bullion contained a larger

portion of the baser material than was supposed. From this it will be seen what an enormous sum might be abstracted from the deposites; and as the character of the mint is at stake, every possible effort should be made to preserve its good name. As the vault is open to several persons connected with the weigh-room, it would be an easy matter for any of these persons to take from the boxes containing the deposites, pieces of California slugs or lumps of gold; and to equalize the loss among the several depositors, they might filch a small portion of the dust in the different boxes and deposite the same in the boxes from which the slugs or lumps of gold were taken. The bullion, when melted, is poured into moulds, and formed into bars, and these are stamped with the number belonging to the deposite. The flux, or the residum, is ground to powder, and all the small particles of gold washed therefrom and placed in a paper, and these bars and particles are then returned to the weigh-room, where both are weighed, and, with the allowance by law of — per cent. for wastage, the entries in the weight-book are then completed by entering, opposite the appropriate number, the weight after melting. From this time onwards, the depositor seems sufficiently protected. For our own satisfaction, we took charge of, or rather superintended, some of the melts; one of which, particularly No. 2593, resulted as follows:

Its gross weight before melting was—ounces		1,257.35
And the borax added		13.89
		1,271.24
The weight after melting was	1,221.80	
Allowance for wastage	49	
And the flux or residuum weighed	31.00	
		1,252.49
Loss—ounces		$18.\frac{75}{100}$

or nearly 1½ per cent. The weak point is, undoubtedly, in the process through which the bullion passes from the time it is weighed in the weigh-room until its weight after melting is entered on the weigh-book. Our attention was at once directed to this exposed state of the deposites, and to the question whether a sufficient guard or protection could be thrown around them. At first it seemed impossible to do this effectually; but further reflection and consultation with the officers of the mint induced us to change this opinion to a certain extent, and to recommend, in the strongest terms, and as the best remedy that has occurred to us, the following regulations, to be rigidly observed, and which we think, if faithfully carried out, will restore confidence among the depositors, and be the means of protecting their property from depredations, and of relieving the mint from the charge of neglect in not adopting a proper system to secure the bullion deposited in it: Let a sufficient number of the boxes or pans which we brought from the mint, and which we had the honor of showing and explaining to you, be forthwith provided. We understand that they could be furnished, of cast-iron, at a cost of about $2 each. Each deposite, as soon as weighed, should be put in a box appropriated to itself, in the presence

of the depositor or his agent, with the number and weight plainly written on *a card*, (not on a slip of paper as now in use,) and this card placed in the box, and the box itself locked with a spring-lock, also in the presence of the depositor or agent. The weigh-clerk should not have a key to these boxes, nor any way whatever of opening them. This should be done only by an officer to be designated "superintendent of melting," who only should have a key that would unlock the boxes. At the proper time the boxes should be carried to the melting-room, and opened there, only by the superintendent, in the presence of the foreman of the room, each in its turn, and the contents placed in the crucible for melting. The result of the weighing, according to the present system, should then be entered in the weigh-book. This system would involve but a small additional expense, and this should not be taken into consideration when compared with the security it will give and the confidence it will inspire. It may not afford entire immunity or security from depredations, as no system yet devised by human ingenuity has been so far perfected as to guard against all the contrivances that may be made to prey upon the public; but this should not prevent its adoption; for if not perfect in itself, it yet affords additional protection, and proper experience may enable the officers charged with the subject to add still further guards to the public treasure. Much will, however, still depend on the integrity and character of those having charge of these important operations. The public should have entire faith in the purity and safe system with which the operations of the establishment are conducted; and it involves a heavy responsibility on all who permit an infraction of the laws which govern it, and there should be no doubt of the integrity with which it is conducted. We might add, that the opinions here expressed by us, as to the insecurity of the deposites under the present system, are corroborated by the testimony of all the witnesses we examined, as is more particularly shown by that of Mr. Henry Cochran, who was assistant to Mr. Negus but is now the weigh-clerk in the mint; and it appears from the correspondence between the Director and the treasurer, the chief coiner and the assayer of the mint—copies of which, marked B, M, and Q, are filed with this report—that the attention of these officers has been specially directed to the abuses which have been, and which might again be, practised in this particular, and to the mode by which similar abuses might be prevented; and that, with all their experience, they have only been able to suggest additional checks, but no effectual barrier against the abstraction of the bullion while in the control of the weigh-clerk, before melting.

After making the cursory examination into the weigh-room, as before stated, and upon going through the other rooms in the mint to see the various processes through which the bullion passed, we then took possession of the room assigned to us, and commenced the examination of the officers of the mint, after having, through an alderman of the city, had the oath administered to them. This examination was, after the first two or three days, continued daily, from 8 o'clock a. m. till 4 p. m., until the 20th ultimo, (with the intermission of one day, when one of the undersigned was necessarily absent.) A large amount of testimony was thus obtained, filling 106 pages of foolscap. We sub-

mit this testimony herewith; and on examination of it, it will be seen that we endeavored to perform the duty assigned to us by very minute inquiries into all the subjects to which our attention was particularly directed in your letter of the 1st ultimo. The defalcation of Mr. Negus, as being the most engrossing, was first inquired into. It appears from the testimony of Mr. Henry S. Cochran, that as far back as December, 1851, he had suspicions that Mr. Negus was not acting properly, from the fact of a deposite of bullion being made in his (Mr. Cochran's) name, which Mr. Negus said belonged to a servant-woman living with him. Afterwards, at various times, he observed changes in the parcels of deposites after being weighed, which again excited his suspicions—so much so that he commenced keeping memorandums of such changes, and finally communicated privately with Mr. Dunning and other officers in the mint. (See his testimony, at pages 27 to 39 inclusive.)

Although the circumstances related by Mr. Cochran appeared very suspicious, yet the parties thus consulted did not think them sufficient to prove positive guilt, and they therefore recommended to Mr. Cochran to act with great caution, but to keep a watchful eye on all the movements of Mr. Negus. Finally, these suspicious occurrences became so glaring that it was determined to lay all the facts before the treasurer of the mint. This was done about the close of April last, when it was decided to await the next arrival of gold from California; and when the deposites should be weighed and placed in the vault, the treasurer, who had a duplicate key, should open the vault at night, and in presence of other officers of the mint, but in the absence of Negus, have weighed the deposites placed there during the day. This was done; and it was then found that sixteen of the boxes were short in the weights entered opposite their numbers, the aggregate deficiency being 71.30 ounces. In the further examination of the vault, a bag was discovered in a private closet in which Mr. Negus kept some of his effects, which, on being examined, was found to contain grains of gold weighing 72.80 ounces; this being so near the quantity missing, left no doubt on the minds of the persons present that Mr. Negus had filched a portion from each of the sixteen boxes above named, and thus made up the bag in his private vault. The treasurer then decided to send for the Director of the mint, and he accordingly wrote a note to Col. Snowden, requesting him to come to the mint. This was promptly done by the Director, and the discoveries above stated were made known to him. The Director ordered the remaining boxes of bullion in the vault to be reweighed; but no further differences were found. He also sent for Mr. Negus to come to the mint; and, on his arrival, he was at once charged with having removed from the original boxes in which the deposites had been placed the dust or grains found in the bag. He admitted that he had done so, and excused himself by saying that he had not intended to use that bag, nor to take it away, but that it was intended as an experiment to show the treasurer how easy it was to abstract bullion from the boxes of the deposites without suspicion or detection. (See Dr. Sturgeon's testimony, page 10.) He made no further confession that night; but it is in testimony by two witnesses, Mr. Cochran and Mr. Orie, that he opened the vault early the next morning, and gave out

the boxes to the melting-room, containing the bullion; and that he continued to do business as usual during that day, having free access to the vault and to the books. Other witnesses rather deny this; but theirs is negative testimony, as they state only that they did not see him so occupied. Dr. Sturgeon, the treasurer of the mint, at page 12 of his testimony, explains the circumstances under which he was allowed to attend in the weigh-room. During that day he was induced by Mr. Edelman, now a clerk in the assay office, New York, to make a confession of what he had done; and he then admitted that at various times he had abstracted to the amount of $10,600, and he gave a list of the parties from whose deposites he had taken the bullion. (See Mr. Edelman's testimony, page 59.) On the 12th of May, it appears in testimony that he returned $5,000, and the next day the additional sum of $5,600; making up the whole sum which he admitted to have abstracted. (See Colonel Snowden's testimony, page 5; and also Dr. Sturgeon's, page 10.) Now, it requires a great deal of credulity to believe that this sum of $10,600 was the whole amount taken by him; and yet, from the manner in which deposites were received and kept, as before stated, it can never be known, unless by the confession of Negus himself, whether or not his abstractions did exceed that sum. Indeed, but for his own confessions, obtained by the forcible appeals made to him by a fellow-clerk in whom he confided much, (see Mr. Edelman's testimony, page 59,) it would never have been known whether he had actually taken anything or not. He might, during the time he filled that place, have taken millions almost without suspicion and beyond the risk of detection. If he really abstained from taking more than the sum named by him, it might, in view of his dishonest principles, almost be deemed a case of great forbearance, considering the temptations before him and the facility of execution. It does not appear in evidence that efforts or steps were taken to ascertain whether or not other abstractions had been made. This is accounted for by the fact that there was no possible way of proving further frauds. We endeavored by our interrogatories to ascertain what his style of living had been, and whether any change had taken place from time to time; but we could learn nothing more definitive on this subject than that he purchased, last fall, a fine house and lot in a fashionable part of the city, at a cost of $19,000; that he had furnished it handsomely, and had given an entertainment last winter, at which most of the officers of the mint were present. The testimony as to his mode of living is contradictory; some of the witnesses alleging it to have been extravagant, and others not beyond his supposed means. We used every effort in our power, by summoning witnesses from within and from without the mint, to ascertain whether his dealings with jewellers and with banks would throw any light on his moneyed transactions, but with partial success only. It appears that his deposites in the Philadelphia Bank amounted to about $15,000, (see exhibit marked U;) and Mr. Hays, of the house of Drew & Hays, jewellers, stated that he had taken California slugs from him within the last eighteen months to the amount probably of $10,000, and had given checks for the same. (See his testimony, page 79.) It was these checks, no doubt, which he deposited *in the* Philadelphia Bank. It appears by the testimony of Jacob Plun-

ker, at page 69, that Mr. Negus had sent gold slugs by him to another jeweller, of the name of Willis. We would have issued a summons for Mr. Willis, but it appeared that he had gone to Europe a short time before Mr. Negus left the country. It also appears, from the testimony of Jacob Plunker, page 69, that he had taken letters from Mr. Negus to this Mr. Willis, directed to Europe, which, it was believed, contained bills of exchange. The suspicions, by this testimony, were increased that Negus abstracted more than he admitted; and yet we had no clue or certain means of arriving at the fact.

We have said that Negus was at the mint during the 11th May. It is also in evidence that he was there on Friday the 12th May, though not doing business, and again once or twice in the following week. (See testimony of Jacob Orie, page 67.) There is no evidence to show that any promise was made to him that he should not be prosecuted, to induce him to confess and to refund. The Director having communicated the facts of the defalcation to your department, and sent Mr. Booth, the melter and refiner, to Washington, to give you full information thereof, he awaited instructions from you before taking steps to arrest Negus. These, it appears, he received on the 31st May, and immediately placed them in the hands of the district attorney; but Negus had sailed for Europe on the 20th May, and thus evaded any attempts to arrest him. Since that time we could hear nothing more of him, than that his family had sailed from New York for England on the 17th ultimo, where no doubt Negus was awaiting to receive them. There is not the least reason, from any testimony before us, to suppose that Negus had any accomplice, nor that any person was at all implicated with him. On the contrary, it appears, from the testimony of all, that every possible step was taken, with due precautions, to prevent a premature explosion before the facts were sufficiently strong to ascertain and fix the guilt upon him.

We think the parties concerned, particularly Mr. Cochran, deserving great praise for thus discovering and bringing to light a fraud which, even if not consummated to a greater extent at the time of the discovery, yet, if persevered in without detection, might have proved of stupendous magnitude; nor do we impute blame to the parties through whom the discovery was made, nor think them deserving of censure, for not sooner communicating their suspicions to their superior officers. If Negus had had the least suspicion that he was suspected, he would, of course, have been more guarded; and from his admitted address he might have so acted as to throw the suspicions on others. On the whole, we think the facts developed by the evidence taken by us show conclusively that the weak point in the operations of the mint, as before stated, is in the present form of the receipt, and the possession by the weigh-clerk and the melter of the bullion deposites; and until a better plan be suggested, we strongly recommend the adoption of the regulations suggested by us in the earlier part of this report, and this with as little delay as possible, in order to nip in the bud the temptations to dishonesty, as the facilities with which depredations may be committed, now so well known in the mint, might tempt others to abstract, as Negus did, from the deposites when first made.

In the further investigation into the matters referred to us, we exam-

ined particularly the whole process through which the bullion passed, from its first deposite in dust, lumps or slugs, until its final return to the treasurer's office as coin or bars for issue; and from our own observations and the testimony of the officers of the mint, it appears that after the first melt of the bullion the assayer clips small pieces from the bars of each deposite, in order to test the fineness of the gold, and the bars are then sent from the weigh-clerk's room to the melter and refiner in order to be cast into ingots of standard fineness for coinage, or into bars for such of the depositors as prefer returns in that way. Formerly a slip of paper containing a memorandum of the number and weight of each deposite accompanied this transmission, and this seems to have been the only account kept by the melter and refiner and the weigh-clerk. We think this was decidedly wrong, and the danger of the system was shown in the fact that Negus transmitted with bars to the melter and refiner false lists descriptive of the same, differing from the entries on the weigh-book, (see testimony of Mr. Booth at page 46.) Up to a certain time such slips were destroyed, after testing the actual weight of the bars with that stated on the slip. We were gratified to find that since the occurrence referred to, a different practice has prevailed; that books containing a list of the bars, with their number and weight after melting, are made out by the weigh-clerk from his books, and accompany each transmission of such bars, and the entries checked by the melter and refiner. He also keeps a journal, on which credits are given to the treasurer of the mint for all bullion received in any shape, and charges made against the treasurer for ingots and bars returned to him. No ledger is kept by him. His present system is a great improvement on the old one, but we would recommend that he also keep a ledger into which to post all entries from the journal. This would add but little to the trouble, and would be the means of enabling him to test the balances more readily than he can now do, by comparing the entries at the end of the month with the treasurer's books.

This is the general idea; the details to be regulated by the specific character of the deliveries, &c.

A perfect system of accountability between all the officers would be best secured by each department keeping regular sets of books, in which all bullion, bars, ingots, clippings and coin, transmitted from one to the other, should be regularly credited and charged; and accounts properly tested exchanged between them frequently, so as to prove their correctness, or to check and correct errors if made.

It would add too much to the length of this report were we to go into details; but we would remark that the same defect appears to prevail in others of the departments—the assayer keeping no books at all, but depending on loose memorandums passing from one to the other, and the chief coiner keeping such books only for his private satisfaction, and not as properly appropriate to, or belonging to his office or to the mint. The whole of such books should be public property, and each department made to keep them in proper mercantile form, in which receipts or deposites should be entered in journal form, by double entry, and all payments or transfers charged also on said journal by double entry, and posted into appropriate ledgers, and these ledgers balanced quarterly; while monthly or weekly lists of balances be taken

and compared, one department with the other, so as to produce uniformity. A ledger embracing all the operations of the mint is kept in the treasurer's office. This appears to be in due form, the entries perspicuously made, and the whole kept in very neat order. The accounts are balanced quarterly. In the journal kept in this office are the annual settlements of the accounts of the melter and refiner, assayer and chief coiner, so as to show the profits and loss for the year.

In the assistant treasurer's office separate books are kept exclusively applicable to the business of that officer. The credits and debits appear to be daily made, under the appropriate heads of accounts, and the cash accounts settled daily, so as to show the amount in hand to correspond with the aggregate of balances due on the accounts in this office.

After the bullion has been assayed and refined, it is melted and placed in ingots of standard fineness, and returned by the melter and refiner to the treasurer of the mint, from whom it is transferred to the chief coiner, who, after reducing it to proper thickness for the denomination of coin for which it is intended, has the planchets cut from the plates, and if of gold, sent to the adjusting-room, to be reduced to their proper weight; the clippings or residue of the plates are sent to the treasurer of the mint; and these clippings are again sent to the melter and refiner, to be put in ingots suitable for coining; and thus go again through the same process. The planchets, when ready for coining, are placed in the press by female operatives; and when the impression is made on them, they are taken to the counting-room, and their value first tested by weight, and then by actual counting, by a simple machinery in use in that room. In all these operations, and indeed in all others through which the bars, ingots, and coin pass, there appears to be every possible precaution taken to guard against loss or abstraction of any kind. The allowance by law for wastage is for silver 2 one-thousandths part, and 1½ one-thousandth for gold; but by the great care taken to prevent wastage, by sweepings, grinding up the pots, and even by the washing of the hands of all who handle the metal, this loss has come within 1 one-thousandth part. For fuller information on all these subjects we refer to the testimony of Colonel Snowden, Dr. Sturgeon, F. Peale, and others, in answer to the 32d interrogatory.

Mint proper.—The books in this office show the amount of money belonging to the mint proper.

We submit with this report a list of all the books kept in the various departments of the mint, marked Exhibit V.

Vaults for the deposite of the bullion and coin in the mint are attached to the several departments thereof. We consider them generally very insecure, and altogether inadequate in affording sufficient accommodations. When the mint was built, it afforded full accommodation for the small amount of bullion then left for coinage; but the heavy influx of gold and bullion from California and elsewhere, has created a demand for much increased room. It is true that the establishment of the mint at San Francisco, and of the assay office at New York, will abate much of the pressure on the mint at Philadelphia; but we nevertheless are of opinion that more enlarged room should be given for the deposites of the coin in the mint, and that the vaults be more strongly secured. In the treasurer's department, one vault in the cellar had, at

the time we were engaged on the examination, fourteen hundred thousand dollars in coined silver. This was a room with a common brick wall of ordinary thickness, with but a single door to it, and that principally of layers of board nailed together, with sheet-iron (we understood) between them. It would take an expert burglar but a short time to make his way into this vault. This door, like all others in the building, had but one lock to it, and that of but a common kind. These locks have two keys to them—one kept by the treasurer, and a duplicate by the teller or clerk in his department, who has charge of the moneys in the treasurer's office. This appears to be the case with regard to about all the locks in the mint. The doors to the vault on the first or business floor of the building are of wrought iron, not of extraordinary strength. None of these vaults have more than one door; and it appears that there are duplicate keys to each, so that the head of each department, and the teller or clerk having charge of the treasure, can each have access to the vaults at his pleasure. We think the public treasure would be better protected by having two substantial wrought-iron doors to each vault, with locks of the most approved character, each differing from the other; and that the treasurer or head of the appropriate department should keep one of the keys, and the teller or paying clerk the other: thus rendering it impossible for either one to enter the vault in the absence of the other. This course is practised in most, if not all the respectable banks, and the precaution is a wise and safe one.

There are inside shutters to many if not all the rooms in the mint. These seem to be of common materials, similar in some manner to what are used in private houses generally, and with not much better fastenings; though, in some of the rooms, bars have been introduced, to more effectually guard against intrusion. We think that strong inside shutters, covered with sheet-iron, should be placed in all the rooms where the bullion or treasure is kept. The building is said to be fire-proof; and so it is, to a certain extent; but the shutters now in use, and other fixtures about the establishment, certainly expose it more or less to damage, if not to destruction, from fire.

The testimony taken by us in answer to the 32d interrogatory, and which we submit, will show the system of the accountability prevailing between the weigh-clerk and the melter and refiner, and between other officers employed in the several processes through which gold and silver pass, from the time of their deposite in bullion and dust to the time of their issue in coin. We think that these, with the changes suggested—that is to say, that each officer should keep sets of books on which to make appropriate entries, and to compare such entries with each other—would prove sufficient checks to keep the accounts regular and clear, or to lead to prompt discovery of error or fraud. The officers think that sufficient guards now exist. Our opinion is that they might be improved.

That part of your instructions which required us "to compare the entries of the weights of gold deposites, as made by Mr. Negus, with the amounts received from him, or the result of such deposites in refined gold or coin or silver, as the case may be—first, as between the time of his admitted abstractions and the time when not admitted; and *second*, as between his acts and those of his predecessor for a like

period, and in respect to like descriptions of gold or silver"—engaged our early attention, and we made a cursory examination of the books to see in what way the instructions could be literally carried out. Finding that the entries in the books were very numerous, and that it would involve a labor and a consumption of time to make the examination on the spot far beyond what could have been contemplated, we requested the Director of the mint to have made out for us exact copies of all the entries in the weigh-clerk's book, so as to enable us more at our leisure to make the comparisons you desired. This he said should be done. After further examination, however, he presented to us a paper on the subject, which we file herewith, (marked Exhibit W,) by which it will be perceived that, for the reasons mentioned by the Director, but little valuable information could be obtained from such a paper; while, on the other hand, it would involve a vast amount of labor to prepare it, for the reason that while Negus filled the station of weigh-clerk, from 6th of September, 1850, to 11th of May last, there were received 38,971 gold deposites, of which the weights before melting are entered in 1,119 columns of folio-sized books; and he suggested that if a like number of deposites were made with his predecessor for the period corresponding with the time Negus was in office, they would fill 2,238 columns of such a book, and be equal to 77,942 entries; and he added that such a work would be one of much time and trouble, while, for reasons stated by him, no satisfactory information could be derived from it.

Fully coinciding with the Director in his views of the case, we yet felt that we should not discharge the duty devolved on us if we did not make some effort to obtain, in a modified form, the information required by you; and in order to approximate to some satisfactory comparison, we suggested that statements be made of the aggregate amount of monthly deposites of bullion, and of the weight thereof after melting, commencing some years anterior to the time when Mr. Negus took charge of the weigh-room, and continued down to the time of his removal; and we prepared a form for such a statement. This the Director undertook to have done, and we did hope to be able to have it completed, and in some measure verified by us, before the close of our labors at the mint; but even this was found to be a work of great labor, and at our request the Director employed two competent clerks for the purpose, not connected with the mint; and these immediately commenced the task, working day and night at it while we were in Philadelphia; but, with all their efforts, they were not then able to complete it, and we did not receive the statement from the Director till the 30th ultimo. It is submitted herewith, (marked Exhibit X.) It is by no means such an examination as we hoped to be able to make, and the statement may not afford all the information you desired; but we trust that you will see the difficulties we labored under; and we think, that to carry out the instructions literally it would occupy for some months the time of two persons not otherwise engaged in business. This statement shows the remarkable fact that, for the years 1845 to 1849, inclusive, the average loss in the weight of bullion after melting exceeded 3 per cent. in but three of the months for these years, while it rarely amounted to 1 per cent. In the years following, to wit: 1850,

1851, 1852, 1853, and part of 1854, while Negus was in office, but four instances occurred where the average monthly loss was less than 2 per cent.; and in twenty-six cases it amounted to between 2 and 3 per cent.; in thirteen cases to between 3 and 4 per cent.; in nine cases to between 4 and 5 per cent.; in one case to between 5 and 6 per cent.; and in one case to $6\frac{95}{100}$ per cent. The Director, Colonel Snowden, in his letter to us of the 29th ultimo, submitted herewith, (see exhibit marked Y,) accounts for these great differences by stating that the loss on the first five years was comparatively small, from the fact that the deposites consisted principally of coin, and that in August and September, 1850, the average loss was also comparatively small, for the reason that the deposites during these months were principally in bars; but, with all these allowances, you will readily perceive the great discrepancies in the relative loss on the reweighing between the years anterior to 1850 and those from that time onwards.

Our 27th, 28th, and 29th interrogatories were for the purpose of ascertaining the attendance and vigilance of the officers of the mint, and the admission of visitors.

By the testimony of Colonel Snowden, at page 84, it appears that the hours of attendance of the officers are from 9 o'clock a. m. until 3 p. m., and that the ten-hour system prevails in the operative departments of the mint. In his own particular department these regulations are punctually complied with.

Doctor Sturgeon, treasurer of the mint, at page 89, testifies that the officers and clerks in his department are regulated by the same hours—that they are punctual in their attendance, and that oftentimes they go to the mint as early as 6 a. m., and remain till 4 and 5 p. m, and that deposite melters are in attendance sometimes as early as 5 to 5½ o'clock.

Mr. Peale, chief coiner, at page 94, testifies, that in his own person he recognises no particular hours, considering it proper to attend whenever, day or night, the exigencies of the public service require his presence, and that such is his habit; that the ten-hour system prevails among the operatives, and that their attendance is regular within the time specified; that a disregard of this regulation subjects the offenders to a reduction of their per diem allowance; and if continued, the case is reported to the Director.

Mr. Eckfeldt, assayer, testifies, at page 97, that the fires are started by 6 o'clock a. m., and the metallurgic part of the work commences between 7 and 9 o'clock, and is finished before 2 o'clock p. m., and that the afternoon is only suitable for weighing, &c. He says the workmen are all faithful in attendance.

Mr. Booth, melter and refiner, at page 100, says there are no general mint regulations respecting the attendance of the officers; that in his department the operatives are occupied ten hours, if the business requires it, and in cases of emergency, for a longer time; that this rule is faithfully carried out, and for its violation men have been discharged, and that himself and his assistants attend in proportion to the requirements of the business.

From the testimony thus given on oath, we have no reason to doubt that proper attendance is given by the officers, clerks, and operatives, in the establishment. If there be exceptions, they may not possibly

differ from other public departments, nor does it appear that any injury has arisen from occasional absences. This establishment being one of great importance, and one of great responsibility, the question may arise, how far, in the absence of the treasurer or of the head of any one of the other departments, each of whom, it is presumed, has given bond and security to the United States, the public treasure is protected when left in the sole charge of irresponsible clerks. In point of fact, these clerks have entire possession of all the money in the mint during business hours. Most of the vault doors are left unlocked, whether the head of the office be present or not; and the clerk or teller to each room has a duplicate key of each vault, so that he can at all times have access to it. We submit to you whether greater caution should not be adopted. If what we suggest respecting additional doors to each vault, and distinct locks to each, so that the clerks could not have access to the vault, unless with the consent and in the presence of the head, be adopted, there would then be a greater necessity for the almost constant presence of the head of the department, and a greater security thrown around the public moneys.

At page 84, Colonel Snowden testifies that visitors are admitted to parts of the mint from 9 to 12 o'clock a. m., according to the regulations, (see Exhibit T;) that the rules of such admission are printed and exhibited to all visitors; that, under charge of the conductors, they are admitted to a view of certain rooms where the coining, &c., are going on, but under such restrictions as prevent them from handling the bullion or coin. They are also freely admitted into the mint cabinet. He further says that these rules are somewhat relaxed if the visitors be accompanied by an officer of the mint.

Doctor Sturgeon testifies, at page 89, that visitors are admitted freely to the mint, though but seldom in the weigh-room, and, by a later regulation, never to the melting-room; that the visitors are invariably accompanied by a guard appointed for the purpose, and that they do not disturb the operatives nor occupy the time of the officers or employés, nor are they suffered to handle the precious metals or coin.

Mr. Peale, at page 94, testifies that visitors are freely admitted into the mint, under the general regulations requiring them to be attended by conductors; that they are not permitted to enter freely into any of the rooms in which bullion or coin is kept.

Mr. Eckfeldt, at page 971, says visitors are seldom admitted into the assay room, and do not handle the samples of gold or silver when there.

Mr. Booth, at page 100, says that visitors are admitted to the mint, and taken through by a mint conductor; that into his department they are not permitted to enter, and that he has bars across his doors to prevent their entrance, unless accompanied by an officer or by operatives, holding a written pass from himself or his assistant. He considers their presence, even when not entering the work-rooms, as interfering with the time and employment of the operatives, and sometimes fraught with danger, as bullion is constantly being carried through the passages.

From all this testimony it appears that, though visitors are admitted into portions of the mint freely, and into all parts when accompanied by officers, yet it is under such guarded restrictions as to expose the establishment to but little danger, although, as Mr. Booth says, it may,

in some measure, interfere with the workmen, yet this cannot be to an extent to cause detriment to the interest of the United States, and certainly is not sufficient to abrogate altogether the privilege of looking into an establishment of such great public utility, and one in which all our citizens feel a deep interest. Although required by your instructions to do nothing more than to report the facts, we yet trust that the opinions we have expressed will not be deemed intrusive nor inappropriate.

Our interrogatories Nos. 30 and 31 were framed for the purpose of ascertaining whether operations or transactions carried on in the mint, (unless under the special direction of your department to strike medals,) not arising out of its legitimate business, and whether any of its officers or workmen, the tools or implements, were employed, during the proper business hours, to private profit.

These interrogatories we endeavored to make as searching as possible, so as to reach all cases that might come within them. The answers will be submitted with the other testimony, and we wish it to be remembered that they were all given on oath.

Col. Snowden, at page 85, says that the making of medals at the mint was heretofore a source of private profit to the chief coiner and others employed thereon, but that since he has been Director he has no personal knowledge on the subject.

Doctor Sturgeon, at page 89, says he has no knowledge whatever in relation to these matters.

Mr. Peale, at page 94, says that investigations on scientific subjects and in the arts have been made in the mint, and work in connexion with such subjects has been permitted, closely or remotely connected with the mint operations; that occasionally workmen of capacity have been allowed such facilities. He says that the reply covers a long series of years, but as the operations were not matters of any importance, no impression of a particular character is left on his memory; that all such matters, it is believed, have been cognizant to the Director, chief coiner, or the treasurer. He further testifies, at page 95, that the Director or chief coiner has acted as the agent of the department; and he further testifies, that full statements, in connexion, have been given by the Directors of the mint, particularly Doctor Patterson and Doctor Eckert, to the department at various dates.

Mr. Eckfeldt, at pages 97, 98, says that he has little or no personal knowledge on the subject of these interrogatories, except that during a relaxation of the labors of the assay office, they employ their leisure in chemical and other experiments; or if the men choose to make or to mend any article of their own, not taking up much time with it, no objection is made; and he thinks he can testify, in the spirit of the inquiries, that there is no work going on in his department, in or out of mint hours, but such as is proper to the department; nor are the tools and implements used for private gain. (The testimony of this witness is very interesting, as showing his course in relation to scientific experiments.)

Mr. Booth, at page 100, testifies that there is nothing, and in his experience never has been any business, foreign to mint operations transacted in his department; that he knows, from report, that medals have been struck in the coinage department, but under what circumstances

he cannot say; nor does he know whether the metal composing such medals belonged to the government, or whether the time of the workmen or the machinery of the mint was occupied for private profit.

Mr. Patterson, at page 104, testifies that while he was Director's clerk he knows that the making of medals in the mint by the chief coiner was made a subject of inquiry by the department; that it was done in the first instance while Dr. R. M. Patterson was Director, who made report of the particulars in that respect, and suggested that if the making of the medals was disapproved, it should be prohibited by the department; that no action was taken by the Secretary; that subsequently, while Dr. Eckert was Director, official correspondence was again renewed, resulting in authority being given for making medals on particular occasions; that later, during Dr. Eckert's administration, a series of charges, made by Professor R. S. McCulloh against Mr. Franklin Peale for official misconduct, were transmitted to the Director for examination; that these charges included supposed malpractice relative to the making of medals, and to the employment of mint workmen for private objects; that these and the other charges were examined into by Dr. Eckert, and that he made an official report thereon; and he refers to the correspondence with the Treasury Department thereon.

Mr. Joseph Costello, at page 105, says that he has no personal knowledge upon any of the questions embraced in these interrogatories.

Mr. Longacre, at page 106, testifies that it is within his knowledge that, previous to the three past years, medals have been struck under the superintendence of the chief coiner, with the implements and machinery and by the labor of the workmen of the mint, and, he has understood, for the private advantage of the chief coiner; but of this fact he has no personal knowledge, nor does he know that the materials of the government have been used; that no dies have been made in his department since he held office, nor for any other purposes than those required by the coinage.

A Mr. Joseph Barber, a machinist in Philadelphia, gave testimony that George Eckfeldt, foreman in the chief coiner's department, had made various uses of the tools and implements of the mint, and in mint time had executed work for persons not connected with the establishment. At Mr. Eckfeldt's request, we took the testimony of the chief coiner and of the persons for whom Barber testified that Eckfeldt had performed these services. This rebutting testimony contradicted, in the most positive manner, the charges made by Barber, and left the impression on our minds that the acts of Eckfeldt had been misunderstood or misrepresented, or that he had acted under the directions of the chief coiner. The testimony in this matter is in our possession, but will not be reported unless specially called for.

From all the testimony, therefore, in relation to misconduct on the part of officers and employés of the mint, we were unable to fix any specific charges against any one, either for making medals, or for using the machinery or tools of the government, or for taking up the time of the workmen during mint hours.

It is obvious—and it is admitted at the mint—that the security of

everything depends upon the vigilance and fidelity of the watch. The number employed consists of five persons, two of whom are constantly on foot and astir; but they seem to be entirely inadequate to watching and guarding effectually so extensive a building, possessing no great strength, and containing often many millions of gold and silver. The Director intends, as he informed us, to double the number of the watch.

There are fifty-five females employed in the mint—forty-four in adjusting or weighing gold coins before being sent to the coining-press, and nine in the coining-room, in which their business is to feed the presses with the planchets after being milled. Two are employed in the counting-room, where their business is to count all the money as it passes on towards the treasurer's department. These females perform the duties assigned them as well as they would be performed by men, (see Mr. Peale's testimony, at page 96,) and yet they are not paid one-half as much wages. If not deemed intrusive, we would suggest that, as a slight redressment of the wrong done them, a small sum be added to their per diem, so as to make the pay of each of these operatives one dollar, instead of seven ty-five cents and eighty-five cents, which they now receive; and to the forewoman of the adjusting-room one dollar and fifty cents, instead of one dollar and thirty cents, which she now receives.

While in Philadelphia a pamphlet, published by Professor McCulloh, was put into our hands. This pamphlet contained various charges against the chief coiner, Mr. Franklin Peale, and other officers in the mint. Seeing that these charges had been made the subject of investigation by a former Director of the mint, (see Mr. Patterson's testimony, at pages 104, 105,) under specifications from the then head of your department, and a report of the result made by him to the department, we came to the conclusion, after much deliberation and consultation, that we were not called on, by your instructions, to go behind that report, and that it would be unjust to the parties accused to subject them to a second trial (if we may so say) on the same charges. We therefore decided to limit our investigation to matters occurring since that investigation was made. In connexion with this subject, we deem proper to file with this report copies of letters written by us to Professor McCulloh, and his answer thereto. We also file a letter from the district attorney, in answer to certain interrogatories put to him, in which he names several persons who, it was said, could give testimony as to malpractices in the mint. These persons were summoned before us, and their testimony taken on oath. It related (almost) exclusively to the specific charges made in Professor McCulloh's pamphlet, before referred to; and as, for the reason before stated, we had decided not to go behind the report on that subject made by the Director of the mint, we deem it but just to the parties accused not to file the testimony taken by us in relation to these charges. We have this testimony, however, in possession; and if you decide that it should be submitted to you, we think that, in justice to all parties, the examination should be reopened, to enable Professor McCulloh to make his statements in the presence of the officers of the mint, and to give to

said officers an opportunity of presenting rebutting testimony, and of making such explanations as they may think proper.

Soon after our arrival in Philadelphia we called on Mr. Van Dyke, the district attorney, and showed to him the letter of instructions which you had given to us; and we stated that if, in the course of the investigation, we should find occasion to call on him for advice, we should do so under the authority given to us. He proffered his services to render us any assistance we might want, and he attended the meetings for some two or three days afterwards. As, however, nothing had occurred to render legal advice important, we did not deem it necessary to require his assistance. We deemed it proper, however, to call upon him for any information he might be able to furnish, and for this purpose addressed him a letter, of which a copy is filed herewith, (marked Exhibit No. 1.) His answer thereto, before referred to in this report, is also filed, (marked Exhibit No. 2.)

Having casually seen Professor R. S. McCulloh at the mint on the morning of the 15th ultimo, and having understood from him, just as he was on the point of leaving for Princeton, that some matters of somewhat recent occurrence, touching the conduct of some of the officers of the mint, had taken place, we addressed him a letter on the subject, requesting that if he could give testimony in relation to any reported malconduct on the part of the officers, we should be glad to hear from him on the subject. A copy of this letter, with his answer thereto, and our reply, are filed herewith, (marked Exhibits 3, 4, and 5.) This answer was received on the morning of Tuesday, the 20th of June, just before we had closed our labors and determined to adjourn. A short time afterwards, and while we were putting up our papers preparatory to an adjournment *sine die*, Mr. McCulloh arrived at the mint. It was then a question whether we should resume the investigation, and take Mr. McCulloh's testimony. He informed us that he had no personal knowledge of any transactions in the mint since he had resigned the situation of melter and refiner, nor since the publication of the pamphlet before referred to. He further remarked, that he supposed the object in addressing him was more to obtain from him information respecting the manner in which he had kept the books while in the office, and this information he would be ready to give at any time. Finding, then, that Mr. McCulloh could really throw no new light on the subject we had under investigation, we did not deem it necessary to prolong the investigation on his account.

Some question having been suggested as to the full disposition of the copper received into the mint for coinage, we addressed a letter to Dr. Sturgeon, the treasurer, on the subject. A copy of this letter, and his answer thereto, are filed herewith, (marked Exhibits 6 and 7.)

With a view to a free and uninterrupted examination of the witnesses summoned to give testimony, we deemed it necessary to adopt, on the 12th ultimo, an order on the subject, and to lay the same on the table for the examination of all persons coming before us. This order is filed herewith, (marked Exhibit 8,) and a copy of it will be found at page 61 of the testimony. It appeared to have had a most salutary effect, and enabled us to close the examination of the witnesses in a much less time than it would otherwise have taken.

In all intervals of taking testimony, we made frequent visits to all the operative parts of the mint, in order to be able to report from actual observation upon the state of things existing there; and as far as we could judge from what fell under our notice, the operations appeared to be conducted with great system and regularity. One defect, or what appeared to us to be a defect, struck us in the room where the bullion is first melted. There are four furnaces in this room, and a workman to each. In times of pressure, immediately ensuing an arrival from California, they are all kept in constant use. There appeared to us but two places in this room, one on each side of it, into which the bars of metal were placed for cooling and to be stamped, after being taken from the moulds. It thus happens, that when two melts are taken from the crucibles at about the same time, the bars are apt to be thrown at the same time into the bucket and troughs to be cooled and stamped, and thus get mixed together, so that it might happen that they could not distinguish always the deposite to which the bars belonged. This actually occurred under the observation of one of us; and we think that greater accommodation should be afforded, so as to keep the melt from each deposite entirely distinct, or that greater caution should be used by the workmen in doing so. There appeared also to be but one mill in the room for grinding the flux, and restoring to the deposites the gold grains taken from them. It may be that the great practice and experience of the workmen may, in general, guard against mistakes being made in this matter, but we think that there should be left little or *no room* for the chance of making mistakes.

In the adjusting-room, consisting only of females, the operatives perform their duty with great nicety and despatch. It gave us pleasure to see their healthful and cheerful countenances.

In the coining-room, too, and in the counting-room, the female operatives appeared very expert—the first in feeding the presses, and the others in counting the coin into distinct sums. They, as well as the males in these departments, also looked healthy and cheerful. The improved system of counting the coin by machinery or boards, (introduced by Mr. Peale, as we understood,) enables them to make this count, and with great accuracy, of large numbers of pieces of any denomination through the day. We think that this system introduced into the treasurer's department here, and all departments where large sums are received, would be the means of saving much time and trouble.

After much inquiry, much observation, and some reflection, we have formed the opinion that the mint, as a whole, is now honestly, judiciously, and economically conducted. We see no signs of extravagance or of luxury anywhere. (A good deal of the machinery and apparatus is more highly and expensively finished than may be absolutely necessary for working purposes, but this may not be extravagance. Highly finished machinery lasts longer, looks better, and is better taken care of, than the ordinary, and this apparent expensiveness may be true economy in the long run.) The officers and all the employés appeared to be diligent, methodical, and effective in the discharge of their duties. The waste of the precious metals comes greatly within the limits allowed by law; and although the allowance is now, and has been since the influx of California gold, greater than was necessary, still the waste would be

much greater if all practicable methods of saving were not practised. We doubt whether anything could be saved that now is not; and there are processes for saving which we never could have thought of had we not witnessed them.

We have thus, sir, performed the duty assigned to us with what ability we possessed, and with an earnest desire to meet your wishes, by presenting such a report as would give you a full insight into the operations of the mint, so as to enable you to apply correctives, if any part of the system should be found defective. If we have failed in doing so, we shall regret it. We feel indebted to the officers of the mint for the prompt and cheerful manner in which they rendered every aid to make all parts of the establishment plain to us; and the Director of the mint readily listened to our suggestions respecting the insecurity of the vaults, and undertook at once to have them strengthened, though we distinctly told him we had no authority to give directions on any subject, but only to ascertain the state of things and to report the same to you.

The investigation occupied more time than was anticipated; but with all our dilligence, working from a very early hour in the morning till late in the evening, and even on the Sabbath, we could not sooner close it with justice to your department and to ourselves. Since our return to Washington, the accumulation of much official business on one of us has prevented an earlier report, and for this delay we must throw ourselves on your kindness to excuse us.

We have the honor to be, sir, with great respect, your obedient servants,

RD. SMITH,
J. C. PICKETT.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

P. S.—There is one subject overlooked for the moment in making up the foregoing report, which we deem proper to bring to your attention.

We noticed in the vault in which the coined metal is kept, that bars of gold intended to be paid out to depositors are piled upon shelves, in what appeared to be a very exposed state. As represented, the treasurer and his teller or clerk have each access to these vaults, and, it may be the porter or messenger also. We are aware that, from the very limited accommodation in the vaults, the officers of the mint are obliged to make the best arrangements they can with the coin deposited therein, but we think that the bars of gold should be placed in an iron safe in the vault, or in some case in the vault, which should always be kept locked, until it became necessary to pay them out.

RD. SMITH,
J. C. PICKETT.

General Regulations for the Mint and its branches, and the Assay Office.

The act of January 18, 1837, and subsequent laws compiled in the mint pamphlet, and such subsequent laws as may be from time to time

passed, shall be regarded as prescribing the general duties of the several officers of the mint, its branches and the assay office.

It is required of each officer to give his personal attendance during mint hours, except he be unavoidably or necessarily absent, in which case he shall be represented by his assistant or representative, where such assistant or representative has been, or may be, authorized by the proper authority; such officer being responsible for the acts of his assistant and representative. A regular attendance also of the assistants, clerks, and workmen, shall be enforced, during such hours as the chief officer may require.

When temporary appointments are made, as authorized by the 4th section of the general mint law, the fact of such appointment, and the cause of it, will be reported to the Secretary of the Treasury through the Director of the mint.

Visits for observation or amusement may be permitted by the chief officer of the institution; in such manner, however, as to cause no interruption to the officers and workmen in their appropriate duties, or occasion exposure of the precious metals and coin. It is recommended that one day in the week be assigned for general visits of this character, and that at other times visitors may be admitted at the option of the chief officer. Such officer will at the end of each month make an examination similar to that prescribed by the 12th section of the act of the 6th August, 1846, and make a report thereof, through the director, to the Treasury Department. A similar report will be made by the director in respect to the principal mint.

An examination will also be made at the end of each quarter, and oftener if necessary, of the general condition of the respective institutions, and the manner in which its operations have been conducted; a report of which examination shall be made as above provided.

Care will be taken to secure the bullion and coin, either in locked pans, or boxes with spring locks, during the usual minting or bar-making processes, and at the end of each day's operations such bullion and coin shall be carefully placed in the vaults of the institution.

No profit can accrue to any officer, clerk, or workman of these institutions by reason of the legitimate operations thereof, and no private or extra official work can be done therein with or without compensation or reward, by any such officer, clerk, or workman. If this rule be violated by any officer or clerk, the fact shall be reported to the Treasury Department. If violated by any workman, he shall be forthwith dismissed.

The number of workmen employed shall be regulated by the amount of work to be performed; a due regard being had to economy and the requirements of the public service.

Supplies of materials may be obtained by contract, after proper advertisement, or by purchase in open market. The chief officer of each establishment will provide that regular accounts be kept of the supplies, causing an entry to be made of every order issued, which order shall be approved of by him, and the articles delivered shall be compared with such order as to quality, quantity, and price. The account book must also show to whom or to what purpose the articles are delivered or applied.

All bullion deposited at any of these institutions shall be weighed in the presence of the treasurer, the foreman of the deposites, and the depositor or his agent, to whom the certificate of such deposite shall be given, stating the description of the bullion and its weight. A record of these weighings shall be kept by the treasurer's clerk and the foreman of deposites. If the bullion be not in such state, before melting, that its value can be ascertained, the chief officer of the institution will adopt every possible guard to insure its safety in being carried from the weigh-room to the deposite melting-room, and until it is there melted and brought back to the weigh-room to be reweighed, which reweighing shall be made by the persons before mentioned, and careful entries thereof made in their respective books. A table of all deposites requiring a first melt before assay, shall be made at the end of each week.. It shall give the number of the deposite, the name of the depositor, the description of the bullion, and the weights respectively, before and after melting, and the loss in weight as well as the per centage loss. This statement shall be handed to the melter and refiner, who will carefully examine the same, and note on the table whether the differences in the weights before and after melting are such as are usual and ordinary, and fairly consequential from the given metal in each case. The table will then be submitted to the chief officer of the institution for his action thereon, if necessary, and be preserved in his office.

After the deposites are melted, the treasurer shall deliver to the assayer, from each parcel of bullion, a sufficient portion for the purpose of being assayed, which shall be returned to the treasurer, as is provided by the 16th section of the mint law. The melter and refiner shall then re-weigh each deposite separately; shall compare the weights with those furnished him by the treasurer, in order that discrepancies, if any, may be detected and corrected; and, after adding in the weights returned by the assayer, he shall ascertain whether the total weight of a certain number of deposites agrees with that of the treasurer.

In order to secure bullion in transitu through the institution and the several operating rooms, it shall be placed in boxes so constructed that when piled on each other they shall not slide laterally; and several such piles being placed on a car, the uppermost series shall be covered with a strong sheet-iron cover, with a continuous rim, of at least two inches, projecting downwards, and the whole secured by a chain passing lengthwise over the series, and so constructed that it may be locked at different links, according to the height of the piles and each car. One key of such lock shall be placed in the hands of the foreman, while superintending operations on the bullion, and another in the hands of the officer to whom the bullion is charged.

The several officers who are charged with the custody of bullion shall be debited and credited with the same in the manner prescribed by the general mint law and the subsequent enactments on that subject.

Each officer will keep a regular set of books, showing their transactions with each other; and the operative officers will keep pass-books of their daily transactions with the treasurer, and will at the end of every week compare their accounts with those kept by the treasurer.

This last-named officer will ascertain at the close of each day the amount of coin in his hands.

Any of the duties herein enjoined upon the operative officers and the treasurer may be performed by an assistant, clerk, or employé, who may be designated for that purpose; but this authorization, being for the convenience of these officers and the proper dispatch of business, is not to be considered as diminishing or impairing their own responsibilities for the bullion legally placed in their custody.

A day's work shall be ten hours throughout the year. The work shall commence at seven o'clock in the morning, and continue until five o'clock in the afternoon; and it shall be the duty of the foremen of the several rooms to report to their officers all absences during the intervening hours. For all such absences deductions shall be made from the wages proportional to the time lost, being at the rate of one-tenth of a day's wages per hour, unless the absence be occasioned by sickness or other unavoidable cause. If absent without leave it shall be a cause of dismissal, to be enforced at the option of the chief officer.

During the working hours, none of the men can leave the institution without permission from their officers. An hour will be allowed them for eating their dinner, which must be brought to the building.

It shall be at the option of the directing or superintending officer to permit or require work of the men before or after the prescribed hours; but for all such over-work, or when more than ten hours' labor is performed, extra pay shall be allowed at the rate of one-tenth of the day's wages for every hour.

A roll shall be kept by each officer, to be noted day by day, of the actual attendance of the workmen employed in his proper branch of business, which will be reported at the end of each month to the chief officer. He will also make to such officer, at the end of each month, a confidential report, for the purpose of keeping him advised of the habits of attention, the skill, sobriety, and fidelity of each workman, or the reverse.

A sufficient number of trustworthy persons will be employed as watchmen, doorkeepers, &c. The watchmen will relieve the messengers in charge at five o'clock p. m., and will in their turn be relieved by the messengers at five o'clock a. m. Rounds will be prescribed by the superintending officer, who will devise such mode of securing the observance and proper vigilance on the part of the watchmen and others as he may deem expedient.

The messengers, doorkeepers, &c., at the end of office hours, and the workmen at the end of working hours, will severally close the doors, window-shutters, and other fastenings, and put everything in its proper place, and in a state of security, in their respective portions of the building, to be prescribed by the superintending officer. At the end of working hours, the messengers and doorkeepers in charge of the building shall make a careful examination throughout, to see that the fastenings are secure, the fires safe, and no one concealed in the building. When relieved by the watchmen at five o'clock p. m., the watchmen shall repeat the same inspection and examination; and the messengers and doorkeepers, as soon as they relieve the watchmen at five o'clock a. m., will again repeat this inspection.

The watchmen will be furnished with fire and other arms, kept in constant readiness for immediate use.

Such holidays will be allowed as are usual at the place where the mint, branch, or assay office is situated.

Respectfully submitted.

JAMES ROSS SNOWDEN,
Director.

MINT OF THE UNITED STATES,
Philadelphia, November 14, 1854.

Hon. JAMES GUTHRIE,
Secretary of the Treasury.

Approved:

JAMES GUTHRIE.

No. 43.

Statement of the operations of marine hospitals, including other arrangements (where there are no hospitals) for affording relief to seamen in ports of the United States, during the fiscal year ending June 30, 1854.

Name of port or place.	Arrangement for relief.	Amount of moneys received.	Amount expended for relief.	Average number of patients relieved.	Number of days relief afforded.	Cost per day for each patient.	Remarks.
Alexandria, Va	Private boarding	$993 26	$180 30	1.2	435	$0 43.2	
Apalachicola, Fla	do	421 29	1,722 26	6	2,200	78.2	
Baltimore, Md	With Baltimore infirmary	5,636 00	4,170 12	26	9,497	44	
Bangor, Me	Private boarding	520 20	1,477 11	6.1	2,248	65.5	
Bath, Me	do	363 60	908 54	5	1,386	65.5	For 3 quarters.
Belfast, Me	do	504 77	825 45	7.1	2,616	31.5	
Beaufort, N. C	do	58 50	103 97	.4	146	71	
Bristol, R. I	do	.105 60	103 42	.6	227	45.5	
Boston, Mass., (Chelsea H.)	Organized marine hospital	12,121 55	17,950 56	70.8	25,796	69.5	
Buffalo, N. Y	At hospital of Sisters of Charity	2,984 72	3,148 85	12.9	4,699	67	
Brunswick, Ga	Private boarding	118 57	683 45	2.1	780	87.5	
Champlain, N. Y	do	143 90	398 89	2.5	891	40.2	
Camden, N. C	Contract with Dr. Williams	344 84	1,472 07	7.3	2,030	72.5	For 3 quarters.
Cape Vincent, N. Y	Private boarding	202 13	234 04	1.8	517	45.2	
Charleston, S. C	With city authorities	785 80	2,013 80	19	3,523	60	For 6 months.
Cleveland, Ohio	Organized hospital	1,561 35	7,348 [illegible]	21	7,686	95.6	
Chicago, Ill	do	1,119 50	8,361 54	27	9,830	85.	
Cincinnati, Ohio	Contract with Dr. Baker	2,337 96	5,667 07	35	9,519	59.5	For 3 quarters.
Detroit, Mich	With hospital in the city	1,442 70	1,441 69	16	2,956	49	For 6 months.
Edgartown, Mass	Private boarding	419 66	809 11	3	1,050	77	
Frenchman's Bay, Me	do	766 86	1,231 65	8	2,902	42	
Galveston, Texas	do	1,729 59	1,901 73	6	2,427	84.6	For 6 months.
Georgetown, D. C	do	221 83	40 25	.4	72	56	

Georgetown, S. C.	With commissioners of the poor	80 51	700 68	2.3	849	82.5	
Key West, Fla.	Organized hospital	546 24	3,151 66	5	1,917	1 64	
Louisville, Ky.	do	1,080 30	5,574 94	27	4,885	1 14	For 6 months.
Middletown, Conn	Private boarding	734 95	574 10	3.5	1,289	44.5	
Milwaukie, Wis	do	1,078 95	961 71	6.4	2,324	41.3	
Memphis, Tenn.	At Memphis hospital	183 07	191 00	4	364	55	For 2d quarter of 1854.
Mobile, Ala.	Organized hospital	2,542 60	10,668 93	21.4	7,813	1 36.5	$4,368 65 additional expenses for repairs.
Napoleon, Ark.	do						Just put in operation.
Natchez, Miss.	do	3,024 77	2,491 17	1	193	12 90	For 6 months.
Newbern, N. C.	Private boarding	798 86	668 87	2.7	968	69	
Nashville, Tenn.	do	375 00	146 17	1.1	406	36	
New Haven, Conn.	With General Hospital Society of Connecticut,	679 40	494 56	6	1,126	44	For 6 months.
New Orleans, La.	Organized hospital	8,706 86	48,980 13	119.5	43,529	1 12.5	
Newport, R. I.	With keeper of city hospital	303 38	331 52	1.4	505	65.6	
New York	With hospitals in city and in Brooklyn	22,890 45	30,963 80	170	62,046	50	
Norfolk, Va.	Organized hospital	1,634 36	4,247 90	15.5	5,645	75.2	
Ocracoke, N. C.	do	1,820 20	2,648 29	8.3	3,141	84.3	
Paducah, Ky.	do		5,580 00	2.4	873	6 30	
Passamaquoddy, Me.	Private boarding-houses	594 16	1,133 92	5.6	2,032	55.8	
Penobscot, Me.		396 60	481 44	3.1	1,141	42.2	
Pensacola, Fla.	Temporary organization						But recently put in operation.
Philadelphia, Pa.	At Pennsylvania hospital	5,509 50	5,941 33	34	12,453	47.7	
Pittsburg, Pa.	Organized hospital	1,760 44	4,768 21	6.4	2,353	2 02	
Portsmouth, N. H.	Private boarding	252 78	1,120 71	6.4	2,351	47.6	
Providence, R. I.	At City hospital	730 44	2,851 79	14.3	5,213	54.7	
Plymouth, N. C.	Private boarding	345 53	541 07	2.3	832	65	
Sackett's Harbor, N. Y.	do	345 33	241 27	1.8	651	37	
St. John's, Fla.	do	271 67	324 90	1	378	86	
San Francisco, Cal.	Organized hospital	5,357 60	33,770 77	68	24,845	1 36	For 6 months.
Wheeling, Va.	Private boarding	547 39	199 69	1.3	283	70.5	For 6 months.
Wilmington, N. C.	do	344 41	1,106 25	7	1,301	84.3	For 6 months.
Wiscasset, Me.	do	121 28	730 43	6.2	1,709	42.7	For 3 quarters.

No. 44.

REPORT OF BOARD OF SUPERVISING INSPECTORS OF STEAMBOATS.

BOARD OF SUPERVISING INSPECTORS,
Detroit, October 10, 1854.

SIR: At this the second annual meeting of the Board of Supervising Inspectors, acting under the steamboat law of August 30, 1852, it appears proper that we should report to you all particulars pertaining to the operations of the law, the performance of the duties assigned them also by the local boards, &c., &c.

We therefore present herewith a tabular statement showing the number of steam-vessels inspected in the several districts and their tonnage, the number of pilots and engineers licensed, &c.

We also give below a statement of the accidents which have occurred in the several districts, of such character as the law was intended to prevent. There have, of course, been many others incidental to steam navigation, and not involving loss of life or property, except to the proprietors of the vessels, which we do not deem of sufficient interest to notice.

We would here state, that generally the law has been carried out more fully, and with much less labor and difficulty, during the current than the previous year. This may, in part, be ascribed to the greater familiarity of the local boards with their duties, and, in part, to greater readiness and alacrity of the steamboat owners and officers in aiding the inspectors in the performance of their duties.

This change in the views and conduct of those connected with steam navigation, we know in many cases, and we believe in all, to have been caused by the evidence forced upon them of the beneficial and salutary effects of the law, not only to the travelling public, for whose protection the law was enacted, but the proprietors and officers themselves.

The following accidents, involving loss of life or property, have occurred in the several districts since our report of November 19, 1853:

First supervising district.—The steamer "Admiral" was run upon a reef of rocks on the morning of the 27th July last, near West Quoddy light. The boat being headed for the shore, finally sunk a short distance from the beach; she was afterwards raised and taken to Eastport, but has not yet been repaired. There was no loss of life, the passengers all being safely landed by the life-boats. This accident occurred during a thick fog; and, upon investigation, it was found that the officers had managed the boat with care and skill, and they were acquitted of all blame.

On the morning of the 5th August last, the steamer "Governor" came in collision with the schooner "Arabella," near Baker's island, on the passage from Portland to Eastport, by which the schooner was sunk in three minutes, and the steamer so much injured as to render it necessary to run her ashore. She was then temporarily repaired, and afterwards continued on her voyage. By this accident two persons on

board the schooner were drowned. This occurred in very thick, foggy weather. It was found, upon investigation, that all the required precautions had been taken, the fog signals rung, &c. The officers of the steamer were therefore exonerated.

Second supervising district.—In this district there has been a collision between an inspected passenger steamer and a ferry-boat, resulting in the sinking of the latter, but in no loss of life. Upon investigation, it was clearly shown that no blame could attach to the officers of the former, but, on the contrary, great energy and presence of mind were displayed by them in saving the lives of those on board the ferry-boat. The ferry-boat not coming within the control of the inspectors, of course no penalties were inflicted.

One other collision occurred between two passenger steamers, but with no evil results. On investigation, the licenses of the pilots of both boats were suspended for improper conduct and management.

The steamer "May Queen" was burned near the lower end of Staten Island, while upon an excursion, resulting in no loss of life. The case is still under investigation.

Third supervising district.—One collision has occurred in this district, between the steamer "Hugh Jenkins" and the schooner "Elite," causing the sinking of the schooner, but no loss of life. The investigation resulted in a suspension of the licenses of the pilot and engineer of the steamer.

No reports received from Charleston and Savannah, on account of the yellow fever prevailing at those ports.

Fourth supervising district.—The local inspectors report no loss of life or property by steam.

The steamer "Choctaw" was snagged and sunk—a total loss. No passengers on board at the time of the accident.

On the 1st January, 1854, the steamers "Natchez" and "Pearl" came in collision, by which the latter was sunk, and is a total loss. By this accident seven lives were supposed to have been lost. This case was thoroughly investigated, and resulted in the pilots of both boats being suspended.

On the 28th January last the steamer "Georgia" was burned at the terminus of the Jefferson railroad, in Lake Pontchartrain. She was at the time made fast to the wharf, and had her gang-planks out. Notwithstanding this, in the confusion and want of presence of mind on the part of the passengers, (emigrants from Alabama and Georgia,) about twenty-five lives were lost. An examination into the origin of the fire was instituted, but no satisfactory information could be elicited in regard to it. It was shown, however, that the boat was fully equipped, in compliance with the law.

The steamer "Caspian" was sunk by a snag in Red river on the 10th March last—boat and cargo a total loss; no loss of life. Upon investigation, no blame was to be attributed to any of the officers.

The steamer "Shreveport" was snagged and sunk in Black Bayou the 20th April last—boat and cargo a total loss; two lives also lost. Investigated, and result similar to that last named.

The steamer "Mary Agnes" was burned near Fairchild's island—fire supposed to have originated in the nursery. To the coolness and

judgment of the pilot in landing the boat, may be attributed the safety of passengers and crew.

On the morning of the 14th February, 1854, the steamers "Natchez," "Saxon," "Mohican," "Crescent," "Charles Belcher," and "Liahe Tuna," were burned at the levee in the city of New Orleans, together with their cargoes on board and on shore. In addition, the steamers "Grand Turk" and "Sultana" were much damaged by the fire. This fire is said to have originated on board the "Belcher." By this sad calamity two lives were lost. Owing to the light and inflammable nature of the upper-work of these boats, so rapid was the extension of the fire, and so intense the heat, that the people were driven from the fire-pumps; and notwithstanding the whole fire department of the city were upon the ground, their efforts to check the progress of the flames were unavailing.

The steamer "John L. Avery" was, on 15th March last, snagged or swamped near Palmetto Point. The loss of life is variously stated at from twelve to thirty. The boat was bound to St Louis, and the exact number could not be ascertained, as the officers did not return to New Orleans. For this reason, also, no investigation was had.

The steamers "Allen Glover" and "P. Dalman" came in collision on the 20th April last, by which the former was sunk—boat and cargo a total loss; no loss of life. An investigation was instituted, and resulted in the suspension of the pilot of the "P. Dalman."

There are several accidents reported as having occurred to tow-boats and freight-boats; but as they do not come within cognizance of the law, they are not here noticed.

Fifth supervising district.—In this district there have been two explosions: one that of the "Kate Kearney," on the 16th February last; and the other, "Timour No. 2," on the 26th August last. In the case of the former fifteen, and in the latter nineteen lives were lost. Both cases were thoroughly investigated before the United States commissioner, and the whole evidence has already been reported to the Treasury Department for its information. The penalties inflicted were, that in the case of the "Kearney," the license of the engineer was revoked; in that of the "Timour," no decision in regard to the engineer has yet been made.

The steamer "Caroline" was burned on White river on the 5th March last. By this accident, the boat and cargo were a total loss; and also, we much regret to add, between fifty and sixty lives were lost. The origin of the fire was at the after-end of the boilers, in the immediate vicinity of the fire-pumps, so that the pumps could not be used. Upon the fire being discovered, the boat was immediately run ashore; but such was the confusion and panic among the passengers, that no use was made of either life-boat or life-preservers, and the deplorable loss of life already mentioned was the result. We deem it proper to mention here, as a tribute to the memory of the pilot of this boat on duty at the time of the accident, John R. Trice, that after the discovery of the fire he continued at his post in the pilot-house, heading the boat for the shore, until he was actually burned to death; thus sacrificing his own life in the effort to preserve the lives of those dependent therefor upon his prudence, energy, and judgment. It gives us much pleas-

ure to add, that the steamboat-men and citizens of Memphis are about erecting a monument to commemorate this noble self-sacrifice.

An unusual number of boats have been sunk by snagging and other causes. This has been in consequence of the very low stage of water for a long time in the Mississippi and Missouri rivers—the channel being some two to three feet lower than ever before known—thus exposing or bringing near the surface of the water, logs, stumps, &c., before entirely unknown to the pilots. From these causes the "Amazonia" was sunk on the 15th February last. Two lives were lost; boat a total loss.

The steamer "Pike" was also sunk on the 10th May last, by which accident ten lives were lost; boat a total loss.

From the same causes, sixteen other passenger boats were sunk and totally lost; also, ten others sunk, and afterwards raised; but fortunately in none of these cases was there any loss of life.

Sixth supervising district.—The following have occurred, attended with loss of life or property:

A collision between the steamers "Trabue" and "John McFadden" took place on the 3d April last, by which the latter was sunk; boats and cargo a total loss; four lives were also lost. The accident was investigated, and resulted in deciding that the pilots of both boats were in fault, and their licenses were suspended.

The steamers "Ohio" and "W. B. Clifton" came in collision in April last, within the limits of the fifth district; but as the case was investigated in the sixth district, it is reported by the supervising inspectors of the sixth. By this accident the "W. B. Clifton" was sunk; boat and cargo a total loss; four lives were also lost. The case was examined, and resulted in the revocation of the license of the pilot of the "Ohio."

The only accident in this district, by steam, has been the collapse of a flue on board the steamer "Reindeer," in March last, by which thirty-eight lives were lost. Upon investigation, this accident was attributed to negligence and carelessness on the part of the engineer in charge. His license was therefore revoked; but as he soon after died from injuries received at the time, a further prosecution, which was intended, became impracticable.

Seventh supervising district.—In this district no life has been lost on any passenger steamer. There, however, occurred in March last a collision between the steamers "Fanny Fern" and "Thomas Swan," by which the former was sunk; boat and cargo a total loss. This case is now being prosecuted in the United States court by the owners of the "Fanny Fern." The steamer "Cuba" ran upon the wreck of the "Fanny Fern" in May last and sunk; but was afterwards raised and repaired. No loss of life attended this accident.

Eighth supervising district.—There has been no loss of life to passengers in this district since our last annual report, upon any passenger steamer.

The steamer "Badger State" sunk on Wolf river in October last; boat a total loss.

In May last a collision occurred between the steamers "Benjamin Franklin" and "Galena," by which the former was sunk; boat a total loss.

On the 12th August last, the steamer "Van Ness Barlow" exploded a boiler, by which two of the hands of the boat were killed. This case is still under a course of investigation.

The steamer "Garden City" was run upon a reef of rocks, about twenty miles from Mackinaw, in May last; the boat sank immediately; boat and cargo a total loss. No loss of life occurred by this accident.

The steamer "Traveller" was partially burned at the dock in Chicago on the evening of July 12; no lives were lost. An investigation was held, but the origin of the fire not satisfactorily ascertained.

Ninth supervising district.—In this district there has been no loss of life on board any passenger steamer.

There has been one collision on Lake Erie, between steamer "Buckeye State" and schooner "Oneida," October, 1853, by which the latter was sunk, and the captain and two of the hands were drowned. An investigation was had, by which it was clearly shown that the collision was caused entirely by mismanagement of the schooner.

In closing this statement, we are under the painful necessity of mentioning a sad calamity which has come to the knowledge of this board since the commencement of this report, viz: the burning of the steamer "E. K. Collins," on the evening of Sunday, the 8th October, on the Detroit river, near Malden. At this time it is stated that twenty-three lives are known to have been lost. The origin of the fire is not yet known, though there are indications which may lead to its discovery. It is stated that this boat was most completely fitted in compliance with the requirements of the law. The river at the point where the accident occurred was but about half a mile wide, though the boat was immediately headed for the shore; yet so rapid was the progress of the fire after its first discovery, that every one on board was obliged to leap overboard before the boat struck the beach. An attempt was made to lower the life boats, but unsuccessful. All the lives saved (or nearly all) were saved by means of the life-preservers; but in the confusion, many persons leaped into the water without securing any life-preservers or other articles to sustain themselves. It is probable that to this cause is to be attributed the great loss of life that occurred.

In regard to the general operation of the law of August 30, 1852, we would state that our experience since our last annual report confirms the favorable opinion then expressed,

The opposition to the law and its execution, which had then been exhibited to some considerable extent, has been diminished as the favorable effects have been exhibited. In fact, we may say that many of those connected with steam navigation, who now rank among the finest friends of the law, were formerly its strong opponents.

So important has been considered the inspection of steamers and the licensing of the engineers and pilots, that we understand, in many cases insurance companies have refused to take risks upon steamers not so inspected.

We would again urge upon your attention the amendments to the law suggested by us in our last annual report. Our experience of the past year has shown conclusively the necessity of such amendments. There is a practice among steamboat-owners, in some of the districts, which has led to considerable confusion and difficulty, and, we are of the opin-

ion, might be easily remedied, viz: There is a law of Congress by which all vessels are required to have their name painted on the stern in white letters, on black ground—the letters to be not less than six inches in length. Now, with many steamers, although the *letter* of this law is complied with, its spirit is evaded; for though the name is painted upon the stern, as required, still another and very different name appears upon the wheel-houses, bulwarks, pilot-houses, &c., &c. And the name which may be termed the "wheel-house" name, in contradistinction to the stern-name, under which the vessel is registered, is the name under which the steamer is advertised, and by which she is known to the travelling public.

It is known to some of the members of this board, that the same steamer has in this way been furnished with three or four different names, none of which, perhaps, was that under which the vessel was actually registered, or by which a suit could be brought. The reasons which might influence such change of name are many, and will readily occur to any one giving attention to the subject. We will therefore not occupy your time by repeating them here; we would respectfully suggest, that all the confusion and trouble arising from such change of name may be readily avoided by amending the law alluded to, in such a manner as to require that any name of the vessel painted upon wheel-houses, bulwarks, pilot-house, or any part of the vessel, shall be the same as that under which the vessel is registered.

In a report received from the local board at California, the inspectors complain of the small salary allowed them by the law as being entirely inadequate, and not proportionate to the amount of labor, the expenses, and cost of living in that section of the country. We would, therefore, in addition to the changes in salary recomended in our last yearly report, suggest that the pay of the members of the local board in California be increased from $1,500 to $2,000; and in case the law should be so altered as to include steamers now exempt under the 42d section, be increased to $2,500.

We are not inclined to recommend any increase in the expenses of carrying out the law, except we think it necessary to secure the services of such persons as inspectors as are imperatively demanded to attain the objects proposed by the law; and in all the changes we have recommended, we have endeavored to be governed solely by this object.

Much difficulty has been experienced in enforcing the law with reference to carrying oil of vitrol and the oil of turpentine. The former is ranked as an explosive burning-fluid, and, as such, is forbidden to be carried, except in safes or chests specially provided. It is generally considered that oil of vitrol is not a dangerous article of transportation; and it being put up in glass vessels, which will not permit other freight being stowed upon them, it requires a large area of deck to carry comparatively a small quantity. Under these circumstances, the transportation of this article on board steamers is virtually prohibited by the conditions prescribed.

We would also suggest that much advantage would obtain were the law so amended that in case of infractions, prosecution and trial may be more prompt than heretofore; as penalties, when inflicted, now lose much of the beneficial influence from the "law's delay."

There has also been much difference of opinion among the attorneys of different districts as to the mode of trying suits in case of prosecution by a supervising inspector: as to whether it should be brought in the name of the United States or an individual. The prosecution of suits would be much facilitated should the law be amended so as to distinctly set forth that they were to be brought in the name of the United States. There has also been much difficulty in prsoecuting suits when commenced, as there appears to be no specific provision for the necessary expenses, and the inspectors are thus powerless for *enforcing* the provisions and specialities of the law.

We would respectfully suggest and urge that such amendment be made to the law as may be necessary to correct these evils.

In closing this report, we would again respectfully call the attention of the honorable Secretary of the Treasury to the suggestions contained in our last annual report.

All of which is most respectfully submitted.

Local districts.	Number of steam-vessels to which certificates have been granted.	Number of steamers reported for violation of the law.	Number of accidents (of such a character as to come within the cognizance of the law) that have occurred since last report.	Number of boilers found defective upon inspection.	Number of pilots licensed.	Number of engineers and assistants licensed.	Number of pilots and engineers to whom licenses have been refused.	Number of licenses to pilots and engineers revoked.	Amount of tonnage of steam-vessels inspected.
1.—Portland	8	.....	2	.....	12	17	.....	.....	4,447
Boston	26	.....	.....	2	28	33	1	.....	11,289
New London	19	.....	.....	.....	21	19	.....	.....	7,707
2.—New York	112	.....	3	.....	159	338	.....	.....	68,210
Philadelphia*	.....	.....	.....	.....	53	83	3	3	.....
3.—Baltimore	31	2	1	2	57	57	13	1	12,540
Norfolk	11	.....	.....	.....	15	18	.....	.....	2,164
Charleston	15	.....	1	1	34	36	.....	.....	5,050
Savannah†	.....	.....	.....	.....	.....	.....	.....	.....	.....
4.—New Orleans	91	.....	9	.....	255	310	.....	18	30,694
Mobile	30	2	21	13	111	99	2	5	7,644
Galveston	10	3	2	.....	13	19	.....	2	1,450
San Francisco*	25	2	.....	1	11	75	.....	.....	.....
5.—St. Louis	100	12	33	5	385	345	7	20	32,267
6.—Louisville	88	.....	3	4	150	205	6	3	28,104
Nashville	39	1	1	.....	78	81	2	3	9,571
7.—Pittsburg	69	4	.....	.....	133	179	12	5	14,144
Wheeling	28	.....	2	.....	82	135	.....	1	.....
Cincinnati	68	27	.....	3	242	220	7	19	.....
8.—Chicago*	9	2	3	.....	23	23	.....	.....	.....
Detroit	30	8	2	5	63	48	.....	.....	12,612
Supervising	17	2	2	1	29	27	1	.....	2,129
9.—Buffalo	43	.....	1	1	94	102	.....	.....	40,150
Cleveland	12	.....	.....	.....	46	24	.....	.....	6,999
Oswego	5	.....	.....	.....	25	19	.....	.....	4,185
Burlington	7	.....	.....	.....	16	12	.....	.....	4,600

* Report not complete. † No report received, on account of prevalence of yellow fever.

TREASURY DEPARTMENT,
May 26, 1854.

SIR: As the clerk having charge of the correspondence in relation to the steamboat law of 1852, you will, on the journey you are about to take, see as many of the supervising and local inspectors as you conveniently can; converse with them fully and freely in regard to the operations of the law, and the arrangements made under it; give them such information as it may be in your power to impart in respect to the requirements of the law, and their duties under it; obtain from them in return such information as they are able and willing to communicate, that may enable you the better to discharge the duties of your station, and report in full on this subject to this department.

I am, very respectfully,

JAMES GUTHRIE,
Secretary of the Treasury.

WM. M. GOUGE, Esq.,
Washington, D. C.

WASHINGTON CITY, *August* 29, 1854.

SIR: In your letter of instructions to me of May 26th, I am directed to make inquiry, so far as opportunity will admit, into the operations of the steamboat law of August 30, 1852, and to report to you on the same.

On my late journey, I travelled upwards of 3,000 miles in steamboats on the waters of the Ohio, the Mississippi, the Arkansas and the Cumberland. These passages were made on eleven different boats, and I made it an object to converse with the captains, the pilots, and the engineers, on the operations of the law. I saw, also, the supervising inspectors at Pittsburg, St. Louis, Louisville and Chicago, and the local boards at Cincinnati, St. Louis and Nashville, and one member each of the local boards at Pittsburg and Chicago. Sickness and deaths in the families of the other local inspectors at Pittsburg and Chicago prevented my having interviews with them.

Some of the officers of the boats spoke of the new steamboat law in terms of unqualified approbation. Others admitted that the law was good in the main, but had defects which ought to be remedied. When called on to state what these defects were, some of them seemed at first at a loss to reply; but when further questioned, would give a definite form to their objections.

These objections may be summed up as follows:

1. Some of the officers of the boats said that the regulations enforced by the law, and by the supervising inspectors under authority of the law, were entirely unnecessary; as whatever was useful in the law, they had adopted at their own suggestion, before the law was brought into operation. They had navigated boats on the western waters, some of them ten, others twenty, and others thirty years, without any accident attended with loss of life, and they thought it very hard that so many restrictions should now be imposed on them. To this my reply was, that if every man was honest, we need take no precaution against theft;

so, if every steamboat officer was cautious and intelligent, we need take no precaution against steamboat accidents. And, moreover, as they, by regulations which they had prescribed to themselves, had prevented accidents, the law might, by prescribing the same regulations to others who were not equally cautious, and intelligent, prevent much loss of life. They seemed generally to assent to the reasonableness of these views.

2. The expense to which the law subjected the owners of the boats, in procuring new equipments, was objected to. But as this expense is incurred once for all, and bears but a smalll proportion to the total cost of the boat and its equipments, it is not a valid one, *provided* the law really answers the purpose intended. This expense is proportionally heavier in the small boats than in the large ones.

3. Objections were made to the additional fees which are demanded for inspection of steamers before licenses can be issued to them. These amount to from twenty to thirty-five dollars annually from each vessel, according to its size. As the object is not to raise a revenue for general purposes, but simply enough to cover the expenses which the law imposes on government, it may perhaps be found possible to reduce the amount of these contributions.

4. Some of the pilots and engineers contended boldly that that provision of the law which requires of them a fee of five dollars on taking out a certificate, and of one dollar on its renewal, was "unconstitutional." They had as much right, they said, to carry on their business without paying for a special license from the United States government, as a tailor or a shoemaker had to carry on his. A tailor or a shoemaker does not, however, by his incapacity in his business, endanger the lives of others. I endeavored to show them that as the constitution gave Congress power to regulate commerce between the States, this provision was constitutional; also, that a new dignity was conferred on them by their being made licentiates of the United States government; that the fee they paid might be compared with that which young physicians paid on graduating at universities; also, that they were benefited in a pecuniary point of view, inasmuch as none but a licensed pilot or engineer could now be legally employed.

They would not admit the force of my reasoning. They said that licenses were granted with so little discrimination that the number of pilots and engineers had been increased instead of being diminished by the operations of the law. From other sources of testimony it appeared that the policy of the boards had been to grant licenses whenever they thought it could with propriety be done, fearing that if they were too strict at the beginning, they would raise the rates of pilots' and engineers' wages so as to make the law unpopular with boat-owners. Hereafter they will be more particular, due time having been allowed to the pilots and engineers to acquire additional skill in their business.

The fees demanded of pilots and engineers are, when compared with their earnings, so small in amount as to be unworthy of consideration.

5. On the other hand, it was contended by the owners and commanders of boats that this licensing of pilots and engineers had had a tendency to increase their rates of wages. In some cases, where boats

have been placed in peculiar circumstances, and where the pilots and engineers have combined, unreasonable compensation may have been demanded. But this has not been the general result; and if the wages of pilots and engineers have been advanced, it is owing to the influx of gold, and the consequent expansion of paper currency, which are raising the prices of everything.

The engineers are, in various places, forming associations, ostensibly for their own improvement. So far they will be useful. But not content with this, they are said to have in view the control of the local boards and of the owners of boats, so that no person shall be employed as engineer on a boat except he has first the approval of these associations. These attempts to control the local boards have been resisted, and will be resisted.

6. The rules and regulations adopted for boats passing one another, and intended to prevent collisions, were generally approved; but it was thought that it would be better if the signals were given by the steam-whistle, as the sound of a bell cannot always be heard. This subject will probably be brought before the board of supervisors at their next meeting.

7. Some of the captains complained that the regulations in regard to passing down "shutes" were too strict. A descending boat is not now allowed to pass through a shute, though it may thereby save ten or twenty miles in its voyage, unless it can see through it, and also see that there is no boat at the same time ascending. If the present regulation imposes any other restriction than is necessary to prevent collisions, it can be modified at their next meeting by the supervisors.

8. The regulations in regard to floats and life-preservers I found generally regarded as useless. It was said that when serious accidents occurred, people were too much alarmed to think about life-preservers. And it was contended that the passengers, by simply taking the doors of the state-rooms off their hinges, would find in them better floats than any furnished by the steamboat inspectors. It was also contended that the expense of purchasing metallic life-boats was unnecessary on such narrow rivers as the Ohio and the Mississippi.

In some cases these life-preservers have already proved useful. In one instance, when a passenger fell overboard, a life-preserver was thrown to him, by which he was saved. In another instance, when a boat got into difficulties, the men on board another boat provided themselves with life-preservers, and thus rendered good assistance in saving lives. In another case, as I am informed by Mr. Crawford, the supervising inspector at Pittsburg, when a boat was sinking, a number of lives were saved by means of floats and life-preservers.

The board of supervising inspectors in their report to this department under date of November 19, 1853, say, referring especially to the second district, that of New York: "The lives of three passengers have been saved by the life-preservers provided by law. In all these cases the passengers fell overboard; the life-preserver in one instance falling over at the same time, and in the other cases being thrown over by persons on board the vessel."

Because floats and life-preservers are not of use in all cases, it would be illogical to infer that they are not of use in any.

9. I found objections made to those provisions of the law which limit the amount of steam pressure. Some of the captains contended that no explosion had ever occurred simply through excess of pressure. Where there was plenty of water they could carry high steam without danger. Scientific men do not universally concur in this conclusion.

Others complained of the advantages which the law, in this respect, gives to the old boats over the new ones, allowing the former to carry comparatively more steam than the latter. This was done that the owners of the old boats need not be put to unnecessary expense in refitting them. It is an advantage that will soon cease, as the lifetime of a boat on the western waters is a very short one.

10. In relation to fusible alloy, I found the general opinion to be that the method of applying it adopted by Mr. Evans is the best. It is, however, to be observed that, according to Mr. Evans's own views, perfect safety is afforded only when the alloys are used in connexion with his improved safety-valve. If his tubes, cups, and alloys are used without his improved safety-valve, they, according to his own statement, only indicate danger, but will not, of themselves, effectually prevent it.

The supervising and local inspectors that I met with were unanimous in their testimony as to the good effects of the law. They maintained that it had done especial good in improving the characters of engineers and pilots, especially in the virtue of temperance, and in exciting an honorable emulation among them.

In point of fact, the law is an experiment; and whether it ought to be abolished or retained, must be left to future experience to decide.

To abandon it at the present moment would not satisfy the travelling public; for so many disasters have occurred from steam navigation, unregulated by law, that they look to government for protection.

To surrender the subject to the State legislatures would not be expedient, as thereby one and the same boat might be subjected to the conflicting regulations of half a dozen different States.

Regarded as an experiment, the law has been imperfectly tried, and for the following reasons:

1. Nine supervising inspectors were appointed with power to divide the United States into districts as to them might seem best. Consulting their own convenience, they made such a division as to leave the whole Pacific coast without any practical supervision.

2. Some time elapsed before the various appliances which the law requires could be provided in some parts of the country.

3. There is no power, anywhere, to give uniformity to the operations of the law. The Treasury Department has no such power, and the president of the board of supervising inspectors is little more than moderator of debates at their annual and special meetings.

Leaving the scientific points involved in this inquiry to those who have more leisure and more ability for such investigations, I shall conclude with some general remarks:

1. No additional specific provisions seem necessary in regard to the inspection of boats and machinery. If the act of August 30, 1852, errs in anything, it is in legislating too much. And the power which the board of supervisors have to make rules and regulations, in accordance

with the law, and to modify them to suit circumstances, precludes the necessity of further legislation on details by Congress.

2. To make the system efficient, it must have a head. As already observed, the president of the board of supervisors is, practically, little more than moderator of debates at their annual and special meetings. Only at Washington city can the information be easily collected which is necessary for the proper superintendence of the system. This superintendence can be exercised only by a bureau specially constituted for the purpose, or by the Secretary of the Treasury. The business is not extensive enough to require a special bureau; and to add new responsibilities to the head of the Treasury Department is to add to one already heavily burdened, other responsibilities, and those not strictly connected with the fiscal service of the country. Yet he is now so far connected with this steamboat business as to be regarded popularly as its head, though he has no power to interfere with the proceedings of the board of supervisors, and no power either to enforce or inhibit such regulations as they may adopt. Perhaps he could best manage this business through the aid of an assistant, who should devote his whole time to it, travelling from local board to local board, as the intervals of his business at Washington city would allow.

3. It is desirable that a supervising inspector be appointed for the Pacific, and a local board for Oregon.

4. It is desirable that an act should be passed to take from the district judges the power they now have to appoint special inspectors, and to bring all the boats in the country under one system, as recommended by the board of supervising inspectors, so that the boats now subject to the law of 1838 be included under the law of 1852, so far that they be required to have their boilers, machinery, and hulls inspected, and required to carry licensed engineers and pilots, or steersmen.

5. It is desirable that the compensation of certain of the local boards be increased in the manner suggested by the board of supervising inspectors in their report of November 19, 1853.

The object of the law, that of preserving human life, is worthy of all commendation; yet it is quite possible to conceive that a law passed with this intent may, either through defects in itself or faults in its management, do more harm than good.

The present law may be instrumental in producing evil in the following ways:

1. Through the incompetency of supervising and local inspectors, through their want of courage to enforce some of the best provisions of the law, or through other neglect of duties.

2. Through the restrictions which the law imposes, in some respects, inducing the owners of boats to resort to additional means (not forbidden by law) to increase their speed, thus adding to the dangers of steam navigation. So it is supposed by some that the regulation prohibiting the boats from using steam above a limited pressure will induce them to increase the number of their boilers, thus crowding the boiler-deck, and increasing the danger from fire.

3. Through the various contrivances which are introduced for showing the height of water and the pressure of steam, making the engineers less careful than they otherwise would be in watching the guage-cocks

and the safety-valves, on which, after all, we must place our chief reliance. Some of the captains of steamboats thought this objection well worthy of attention.

4. Through the improvements which are introduced by law, preventing other and better improvements being made by individuals. Government having undertaken to guard against loss of life by steamboat accidents, owners and commanders of steamboats feel their responsibility in this respect considerably diminished, if not removed. In addition to this, if any new improvements should occur to them, they may be prevented from introducing them through the very places in which they should be applied being already occupied by some of the various contrivances adopted through the direction or suggestion of the local and supervising inspectors.

5. Through the local boards, from fear of subjecting steamboat owners to too great expense, suggesting less effective guards against accidents than the owners of boats would of themselves have adopted if left entirely to themselves,

6. Through inspectors recommending contrivances in which they have an indirect interest, (as agents for the sale of them, or otherwise,) or simply through friendship for those who have them for sale, when better contrivances might have been provided, and perhaps would have been if the owners and commanders of steamboats had been left to their own judgment. This may be best illustrated by reference to life-preservers. Those that were most highly esteemed by the supervising inspector of one district were, by the local board in another district, declared to be the most effective that could be adopted for drowning men. The best kind of life-preservers, (those that require the least instruction to put them on, and that are least liable to get out of order, or out of place, when put on,) are cork jackets. But the local boards are afraid to insist on their being generally used, as that would put the owners of boats to a little more expense than the tin tubes, the stools with tin pots under them, and the various other contrivances which are resorted to in order to comply with the law, and make, at the same time, the smallest expenditure possible.

In these and other ways the law may do more harm than good. But whether it ought to be abandoned or retained, can only, as already remarked, be determined after a more full and fair experiment than has yet been made.

Very respectfully,

WM. M. GOUGE.

HON. JAMES GUTHRIE,
Secretary of the Treasury, Washington, D. C.

TREASURY DEPARTMENT, *September* 1, 1854.

SIR: As the clerk having charge of the correspondence under the steamboat law of 1852, you will attend the meeting of the board of supervising inspectors which is to be held at Detroit on the 6th of October.

Very respectfully,

JAMES GUTHRIE,
Secretary of the Treasury.

WM. M. GOUGE, Esq.,
Washington, D. C.

WASHINGTON CITY, *December* 1, 1854.

SIR: In compliance with your instructions, I attended the meeting of the supervising inspectors at Detroit, and in the course of my journeyings had interviews with the local boards at Philadelphia and New York. I called at the offices of the local boards in Baltimore, Boston, Buffalo and Detroit, but did not see the inspectors, they being absent, as I was informed, in some cases, on official duties.

In these late journeys, a small distance on the Chesapeake, and a still smaller on the Delaware, were all that I travelled by steamboat. The decks of the boats on the Delaware were coated with zinc. This is the first instance of the kind I have met with; how far the example is worthy of imitation, others must judge. As more serious calamities are caused on board steamboats by fire than even by steam itself, any contrivances by which flames can be prevented from rapidly spreading ought to be received with gratitude by the travelling public.

At their meeting at Detroit, the supervising inspectors adopted a note explaining how the resolution previously passed by them respecting the use of fusible alloys was to be understood; but made no change in their rules and regulations, except one, requiring boats navigating rivers falling into the gulf of Mexico to make their signals, when passing one another, by steam-whistles instead of bells The change is not entirely free from objection, but so far as my own experience goes, I am inclined to think favourably of it. When I was on the Mississippi, I could not, though the weather was calm, distinctly hear, in all cases, the signals which the passing boats made with their bells.

While the supervising inspectors were in session at Detroit, an event occurred which shows that floats and life-preservers are not always as useless as some represent them to be. A boat was burned at no great distance from that city, and of the passengers that were saved, a great part were saved by means of the floats and life-preservers with which the vessel was provided according to law.

When I was at Boston, I saw Mr. Burnett, the supervising inspector of the first district. He is of opinion that great advantage would arise if steam-vessels, as well those that navigate rivers as those that navigate the ocean, were required to have water-tight bulkheads. The Arctic went down suddenly, and nearly all her passengers were lost, because she had no water-tight bulkhead. The French vessel which ran into the Arctic, though considerably damaged by the collision, did not

founder, and all her passengers were saved, simply because she had a water-tight bulkhead.

It may be objected, that if steam-vessels are constructed with water-tight sections, there will be little danger of their going to the bottom, but then they will not carry as much freight; and profit is the great object men have in view in building and equipping steam-ships. Supposing this to be true, some attention should be paid to the safety of passengers as well as to profits from freight, in vessels intended expressly for passenger vessels. If the loss on freight should be considerable, the owners can compensate themselves by raising the price of passage-money; and travellers ought cheerfully to pay the increased fare. It is poor economy in a man to pay a low price for a passage, and then be drowned before he gets half-way to the end of his contemplated journey.

If Congress is justifiable in making any provisions for the lives of passengers on board steam-vessels, it will be justifiable in requiring such as are hereafter built to be constructed with water-tight sections.

Professor Smith, of Louisville, Kentucky, a gentleman who has paid much attention to the workings of the steamboat law, makes the following remarks:

"A matter of some importance, as connected with the enforcement of the law, is mentioned, It is the difficulty some inspectors have in attaching boats not provided according to law, arising from the fact that the United States district attorney does not always reside in the same place with the inspectors. An instance of this is Louisville, where boats not unfrequently leave the place while the inspectors are occupied at Frankfort in getting out an attachment against the boat To obviate this, it would appear necessary that the local inspectors should have full authority to attach such boats in the name of the United States. They already have the power virtually, for the district attorney will, in all instances, attend to their demands for an attachment."

It is plain that if it is intended to enforce the law in all its strictness, some modification must be made in its provisions, and, among others, in those which relate to the appearance of witnesses before the local boards.

Very respectfully,

WM. M. GOUGE.

HON. JAMES GUTHRIE,
Secretary of the Treasury, Washington, D. C.

No. 45.

REPORT ON EXPERIMENTS IN FUSIBLE ALLOYS.

PHILADELPHIA, *November* 10, 1854.

SIR: I have the honor to transmit a report on the experiments you requested me to undertake in relation to fusible alloys, designed to prevent the explosions of steam-boilers.

In pursuance of your instructions, I procured the services of Mr. Clarence Morfit, assistant melter and refiner in the New York assay office, to perform the preliminary experiments; and when the duties of his office called him to New York, I obtained the services of Dr. William Camac for the same purpose.

I propose presenting to you, in this report, the object in view, the steps which have been pursued to attain it, and the extent of its accomplishment.

The safety of a steam-boiler partly depends on keeping the pressure of steam within the prudential limit adapted to it, and hence the employment of the safety-valve, designed to open at determinate pressures, and of other arrangements for indicating the amount of pressure. Experience has shown that such methods of indicating or preventing undue pressure are not always reliable; and the frequency of perilous explosions proves that contrivances to prevent them should be multiplied, until, after a full and fair trial, those found to be most efficient may be generally employed.

Since the pressure of steam bears a proportion to its sensible heat, the measurement of the temperature of steam in the interior of a boiler is a good indicator of pressure. The apparatus used for this purpose acting only indicatively, and being liable to derangement, alloys fusing at determinate temperatures have been proposed and tried as a substitute. The advantages of their employment are, that they may be located beyond the liability of being tampered with, and that, by their connexion with suitable arrangements, they may give audible alarm when the pressure of a boiler passes beyond its ascertained and determined capacity; hence the clause in the steamboat law, passed by Congress in 1852, requiring the use of metallic alloys, which will fuse at points of temperature corresponding to the allowed pressure, and will thereby give notice of such proper limit having been exceeded.

If such alloys can be prepared, of uniform and reliable character, greater safety in travelling will be secured. It was at your request that I have undertaken experiments to determine the composition of such alloys, and, if they should be discovered or invented, to make them for public use.

The pressures to be measured are, each 10 pounds, from 10 pounds above the ordinary pressure up to 160 pounds. Upon examining the results of various experiments made to determine the correspondence between the pressure and temperature of steam, a notable disagreement was found among them, especially at the higher pressures. It was determined to adopt the following scale, based upon investigations made

by a committee of the Franklin Institute "on the explosions of steam-boilers," under the authority of the Treasury Department, and published in 1836:

Pressure in lbs. above 212° F.	Temp. Fahr.	Pressure in lbs.	Temp. Fahr.	Pressure in lbs.	Temp. Fahr.	Pressure in lbs.	Temp. Fahr.
10	240°	50	297°	90	328°	130	352°
20	260°	60	306°	100	334°	140	357°
30	275°	70	314°	110	340°	150	362°
40	287°	80	321°	120	346°	160	367°

The object being to procure sixteen alloys melting at the temperatures given in the above table, all authorities were first examined in relation to such alloys. The most important of these are the experiments of the committee named above, having direct reference to fusible alloys, and those by Rudberg, of a general character. But as neither of these authorities, nor any others, gave more than a few of the above alloys, and as their experiments showed unsatisfactory results with some of them, it became clearly necessary to conduct a large series of experiments on fusible alloys generally, in order to ascertain which might be available for our purpose.

To have tested the numerous mixtures which we devised in a steam-boiler, would have consumed time unnecessarily, at a great expense, and would not have allowed the minute study of their character at different temperatures. A small and inexpensive apparatus was therefore contrived, which was modified repeatedly to meet difficulties as they presented themselves in the course of experiment. The method last adopted, and which doubtless gives results closely approximating to those which would be obtained in a boiler, consisted of a bath of mercury, into which a long and narrow square box of iron was thrust and clamped. The alloy was put into the box, a thermometer plunged into the mercury, and the whole heated by gas.

The first series of experiments was made by observing the *cooling* of the melted alloy, because it had been previously observed that such a course gave more satisfactory results than observations on the *melting* alloy. In this series the fusible alloy was melted in the inner box by heat applied to the mercury bath, and the fire being shut off, the different states of consistency of the metal were frequently tested by a stiff iron wire inserted into it. The experiments were repeated twice or oftener, in order to confirm the results.

This series of tests confirmed the conclusions which Rudberg first demonstrated, that by slowly heating many of these alloys, a more fusible compound segregates or eliquates before the true melting point of the whole alloy is reached, and a less fusible one remains; that on cooling many of the liquid compounds, a crystalline or chemical compound begins to aggregate in the liquid mass before the true solidifying point of the whole alloy is attained; and that, in all such cases of *segregation* or aggregation, the metals are uniting together in new *proportions*, which are definite chemical compounds: for when the metals are

united in such proportion, and tested alone, they exhibit no such irregularities. The following table, embracing a few alloys, exhibits the wide range of temperature and different degrees of consistency of those which are not united in due chemical proportion, and the uniformity of all those which are chemical compounds:

Marks.	Composition.				Behavior.					
	Chemical formula.	Tin.	Lead.	Bismuth.	Perfectly fluid.	Pasty.	Stiff pasty.	Granular.	Solid throughout	Remarks.
6	Pb Sn^8.....	174	104	.....	365	.....	.....	.....	358	Chemical.
4	Pb Sn.....	58	104	.....	450	448	430	370	364	
21	Bi Sn^3.....	174	.....	208	296	284	280	.....	274	Chemical.
19	Bi Sn.....	58	.....	208	380	372	350	310	276	
23	Pb^3 Bi^2.....	.....	156	208	332	270	.....	.....	256	Chemical.
22	Pb Bi^2.....	.....	52	208	390	386	380	358	285	
M	Pb Sn^3+Bix..	174	104	90	323	320	316	.....	258	
k'	Pb (Bi), Sn^3...	174	66	76	338	337	333	.....	267	
13	Pb Bi Sn^2.....	116	104	208	246	236	230	.....	203	

It will be observed from the above table that Nos. 6 and 4 are two different proportions of tin and lead, whose solidifying points are nearly the same; and yet there is so rapid a change in 6 from the solid to the liquid condition, that the pasty condition could hardly be observed, while in 4 there are 66° Fahrenheit between the solid and stiff consistency. In cooling No. 4 from its fluid state it becomes more and more stiff, and finally granular, which indicates the segregation of another alloy. This alloy has the composition of No 6. Now, when these two metals, lead and tin, are fused in any other proportion, the same alloy is observed to separate. It is therefore the true chemical alloy, and the only one yet ascertained of those two metals. The same remarks will apply to Nos. 21 and 19 compared together, and to Nos. 23 and 22.

It appears that there are but three chemical alloys available for our purpose—Nos. 6, 21, and 23; and all other proportions of the composing metals are mere mixtures of one of these alloys with the preponderating metal.

The addition of bismuth to an alloy of tin and lead diminishes its infusibility, and the last one in the table, No. 13, exhibits the lowest point of solidification of all which we have tried, it being 9° below the boiling point of water. The two alloys marked M and k' are composed of the same metals, the former showing the influence of bismuth *added* to the chemical alloy, No. 6, and the latter, k', the effect of a *substitution* of a quantity of bismuth for lead in the same alloy, 6, in the proportion of their equivalents.

The table shows, further, that in all, except the three chemical alloys, the point of fusion is not fixed, but would be named differently by different experimenters. Since the greater part of the alloys required for steam-boilers must necessarily be mere mixtures, it is essential that we should assume that to be the point of fusion at which the

apparatus to be employed with the fusible alloys in practice exhibits motion; *i. e.*, when the alloy is sufficiently fluid to allow a solid body to move in it.

Again: because the alloys must be chiefly mixtures from which a chemical compound would tend to segregate when heated, they should be enclosed in a steam-tight box in the boiler, so that the pressure of steam cannot act upon them, and cause the actual eliquation of the chemical alloy; for if eliquation occur, the fusing point of the residue will be entirely different from that of the whole alloy, and its utility will be consequently destroyed.

Since we have but three reliable chemical alloys, we endeavored to increase the number of reliable ones, although not of simple chemical constitution, by modifying the three. This was effected by reducing the melting point by adding that metal which is wanting in the original alloy, and by increasing the point by the addition of antimony or zinc.

There are two principles involved in these additions: 1st. The substitution of one metal for another in equivalent proportions; and 2nd. The addition of small quantities of foreign matter, whereby the melting point is altered to a moderate extent without the danger of segregation.

We have tested about one hundred different mixtures of the three metals, tin, lead, and bismuth; from which we have been able to cull out a large number that promised to suit our purpose. These have been and are now being tested in the second series of experiments, in which the melting point is determined by direct observation. The same apparatus was employed as above described, except that to one end of the stiff wire were attached four cross pieces like paddles, which were allowed to solidify in the melted alloy. Heat being applied to melt the alloy as soon as the other end of the wire could be readily turned by the hand, indicating sufficient fluidity in the metal, the then observed temperature was noted as the fusing point. After a repetition of such a test, the alloy was either retained or rejected.

By these means we have obtained some ten alloys which will probably be available in ordinary use, and we have fair ground for believing that we can complete the whole series with alloys of sufficient reliability, even if not absolutely perfect.

The final test to which the alloys must be subjected before they can be approved for their designated use, to protect life, is that of the steam-boiler itself. Agreeably to your instructions, a boiler is being made for the purpose, and will, it is hoped, be soon set for experiment. Those alloys which are found to work well under this trial can then be made in any required quantity.

All which is respectfully submitted.

JAMES C. BOOTH.

PHILADELPHIA, *December* 2, 1854.

DEAR SIR: The boiler is completed, and I requested Messrs. Morris & Co. (the makers) to send me an estimate of the cost of setting it. As soon as received, I will transmit it to you. I am very anxious to make the final tests of the alloys, for they are accumulating on my hands, and I think I have twelve or thirteen which are to be relied on in practice. I am employing two persons and a boy in making the experiments, and trust that I shall have the whole sixteen alloys ready to test by the boiler before the close of the year.

Very respectfully, JAS. C. BOOTH.

Hon. P. G. WASHINGTON, *Ass't Sec'y Treasury, Washington, D. C.*

Dates.	Steamboats, and place at which the accident occurred.	Collision.	Fire.	Ice.	Snagged.	Explosion.	Under law of 1852.	Under law of 1838.	Number of lives lost.	From what cause.	Supposed loss in value.
Jan. 3	Altona, Mississippi river, near St. Louis				1					Accident	$25,000
5	Franklin, Chattahoochie river		1						1	....do	55,000
6	Pearl, Baton Rouge	1						1	8	Inattention	4,000
6	Choctaw Youghiogeny, Red river				2					Accident	4,000
7	St. Charles, Missouri		1							....do	1,000
7	Fanny Fern, near Wheeling					1			4	Negligence	12,000
	Jack Hays, Trinity river, Texas				1			1		Unavoidable	1,000
	San Francisco, at sea								200	Unseaworthy	300,000
28	Georgia, Lake Ponchartrain		1						50	Inattention	80,000
Feb. 2	Garden City, St. Augi, Aubrey, Elvira, and Excel, St. Louis			5						Unavoidable	50,000
4	Charles Belcher, Natchez, Mohican, Saxon, Leah Tuna, and Grand Turk, New Orleans		6						40	Accident	1,000,000
16	Kate Kearney, St. Louis					1			20	Negligence	2,000
18	Amazonia, near St. Louis				1					Accident	8,000
19	Excelsior, upper Mississippi river				1					....do	2,000
20	J. M. Niles, Falls of Ohio				1					Inattention	7,000
23	Julia, Choctawhatchie river				1					Accident	3,000
25	Helen Hensley, San Francisco					1			10	Negligence	
27	Sam Dale and Ambassador, Mobile bay		2							Accident	70,000
29	Eagle, Chattahoochie river		1						4	....do	100,000
29	Sophia, Green river				1					....do	4,000
29	Wetumpka, Alabama river	1							2	Inattention	5,000
March 1	Mary Agnes, near Natchez		1				1			Accident	80,000
1	Belle Gould, lower Mississippi				1					....do	20,000
5	Caroline, White river		1						50	....do	150,000
9	J. L. Avery, near Natchez				1				45	....do	50,000
12	Caspian, Red river				1					....do	5,000
13	Reindeer, Ohio river					1				Negligence	2,500

No. 46—Continued.

Dates.	Steamboats, and place at which the accident occurred.	Collision.	Fire.	Ice.	Snagged.	Explosion.	Under law of 1852.	Under law of 1838.	Number of lives lost.	From what cause.	Supposed loss in value.
March 15	Union, Mississippi river				1					Accident	$2,000
23	Federal Arch, near St. Louis	1								Negligence	8,000
24	Cuba, near Wheeling				1				4	Accident	3,000
April 5	Clifton, near Columbus, Ky	1							5	Negligence	50,000
5	Monroe, near Natchez				1				20	Accident	75,000
8	Gazelle, Oregon					1			20	Negligence	
11	Lamartine, Mississippi river				1					Accident	1,000
15	Secretary, California					1			13	Negligence	25,000
19	Eliza, near Montgomery				1					Accident	10,000
21	General Scott, Ohio river					1			2	Negligence	1,500
24	Glover, Red river	1								...do	6,000
25	Jenny Beal, Alabama river				1					Accident	10,000
27	John McFadden, Ohio river	1							3	Negligence	30,000
28	Beaver, below St. Louis	1								...do	3,000
29	Rockaway, near Bayou Sara		1							Accident	3,000
May 5	Cremonia, near Montgomery				1				5	...do	20,000
9	Penn, near Trenton, N. J.					1			3	Negligence	500
15	Pike, Mississippi river				1				5	Accident	20,000
18	Umpire, Arkansas river				1					...do	5,000
20	Doctor Franklin, upper Mississippi	1								Negligence	8,000
20	Detroit, Saginaw bay	1								...do	
24	Helen, Alabama river		1							Accident	
27	Letter Cape, Cape Fear river	1							2	Negligence	
June 1	Bedford, Cumberland river, near Clarksville		1							Accident	10,000
12	Wm. Penn, Mississippi river				1					...do	5,000
17	Gossamer, upper Mississippi				1					...do	8,000
		10	17	5	23	8	1	2	516		*2,244,500

* With an approximate estimate of the value of boats not mentioned, the sum amounts to $2,274,442.

No. 47.

Statement exhibiting the total value of imports, and the imports consumed in the United States, exclusive of specie, during each fiscal year, from 1821 *to* 1854; *showing, also, the value of foreign and domestic exports, exclusive of specie, and the tonnage employed during the same periods.*

Years.	Total imports, including specie.	Imports entered for consumption, exclusive of specie.	Domestic produce exported, exclusive of specie.	Foreign merchandise exported, exclusive of specie.	Total exports including specie.	Tonnage.
1821	$62,585,724	$43,696,405	$43,671,894	$10,824,429	$64,974,382	$1,298,958
1822	83,241,541	68,367,425	49,874,079	11,504,270	72,160,281	1,324,699
1823	77,579,267	51,308,936	47,155,408	21,172,435	74,699,030	1,336,566
1824	80,549,007	53,846,567	50,649,500	18,322,605	75,986,657	1,389,163
1825	96,340,075	66,375,722	66,809,766	23,793,588	99,535,388	1,423,112
1826	84,974,477	57,652,577	52,499,855	20,440,934	77,595,322	1,534,191
1827	79,484,068	54,901,108	57,878,117	16,431,830	82,324,827	1,620,608
1828	88,509,824	66,975,475	49,976,632	14,044,608	72,264,686	1,741,392
1829	74,492,527	54,741,571	55,087,307	12,347,344	72,358,671	1,260,798
1830	70,876,920	49,575,009	58,524,878	13,145,857	73,849,508	1,191,776
1831	103,191,124	82,808,110	59,218,583	13,077,069	81,310,583	1,267,847
1832	101,029,266	75,327,688	61,726,529	19,794,074	87,176,943	1,439,450
1833	108,118,311	83,470,067	69,950,856	15,577,876	90,140,433	1,606,151
1834	126,521,332	86,973,147	80,623,662	21,636,553	104,336,973	1,758,907
1835	149,895,742	122,007,974	100,459,481	14,756,321	121,693,577	1,824,940
1836	189,980,035	158,811,392	106,570,942	17,767,762	128,663,040	1,882,103
1837	140,989,217	113,310,571	94,280,895	17,162,232	117,419,376	1,896,686
1838	113,717,404	86,552,598	95,560,880	9,417,690	108,486,616	1,994,640
1839	162,092,132	145,870,816	101,625,533	10,626,140	121,028,416	2,096,380
1840	107,141,519	86,250,335	111,660,561	12,008,371	132,085,946	2,180,764
1841	127,946,177	114,776,309	103,636,236	8,181,235	121,851,803	2,130,744
1842	100,162,087	87,996,318	91,799,242	8,078,753	104,691,534	2,092,391
1843*	64,753,799	37,294,129	77,686,354	5,139,335	84,346,480	2,158,603
1844	108,435,035	96,390,548	99,531,774	6,214,058	111,206,046	2,280,095
1845	117,254,564	105,599,541	98,455,330	7,584,781	114,646,606	2,417,002
1846	121,691,797	110,048,859	101,718,042	7,865,206	113,488,516	2,562,085
1847	146,545,638	116,257,595	150,574,844	6,166,754	158,648,622	2,839,046
1848	154,998,928	140,651,902	130,203,709	7,986,802	154,032,131	3,154,042
1849	147,857,439	132,565,168	131,710,081	8,641,691	145,755,820	3,334,015
1850	178,138,318	164,032,033	134,900,233	9,475,493	151,898,720	3,535,454
1851	216,224,932	200,476,219	178,620,138	10,295,121	218,388,011	3,772,439
1852	212,945,442	195,072,695	154,931,147	12,037,043	209,641,625	4,138,441
1853	267,978,647	251,071,358	189,869,162	13,096,213	230,452,250	4,407,010
1854	304,562,381	275,987,839	215,157,504	21,691,922	278,241,064	4,802,903
	4,370,804,696	3,637,044,006	3,272,599,154	456,306,395	4,055,379,883	75,693,401

* Nine months, ending June 30, 1843.

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 21, 1854.

No. 48.

Statement exhibiting the value of foreign merchandise imported, re-exported, and consumed, annually, from 1821 *to* 1854 *inclusive; and also the estimated population and rate of consumption per capita during the same period.*

Years ending—	Value of foreign merchandise.			Population.	Consumption per capita.
	Imported.	Re-exported.	Consumed and on hand.		
September 30.....1821	$62,585,724	$21,302,488	$41,283,236	9,960,974	$4 14
1822	83,241,541	22,286,202	60,953,339	10,283,757	5 92
1823	77,579,267	27,543,622	50,035,645	10,606,540	4 71
1824	80,549,207	25,337,157	55,211,850	10,929,323	5 05
1825	96,340,075	32,590,643	63,749,432	11,252,106	5 66
1826	84,974,477	24,539,612	60,434,865	11,574,889	5 22
1827	79,484,068	23,403,136	56,080,932	11,897,672	4 71
1828	88,509,824	21,595,017	66,914,807	12,220,455	5 47
1829	74,492,527	16,658,478	57,834,049	12,543,238	4 61
1830	70,876,920	14,387,479	56,489,441	12,866,020	4 39
1831	103,191,124	20,033,526	83,157,598	13,286,364	6 25
1832	101,029,266	24,039,473	76,989,793	13,706,707	5 61
1833	108,118,311	19,822,735	88,295,576	14,127,050	6 25
1834	126,521,332	23,312,811	103,208,521	14,547,393	7 09
1835	149,895,742	20,504,495	129,391,247	14,967,736	8 64
1836	189,980,035	21,746,360	168,233,675	15,388,079	10 93
1837	140,989,217	21,854,962	119,134,255	15,808,422	7 53
1838	113,717,404	12,452,795	101,264,609	16,228,765	6 23
1839	162,092,132	17,494,525	144,597,607	16,649,108	8 68
1840	107,141,519	18,190,312	88,951,207	17,069,453	5 21
1841	127,946,177	15,469,081	112,477,096	17,612,507	6 38
1842	100,162,087	11,721,538	88,440,549	18,155,561	4 87
9 mos. to June 30, 1843	64,753,799	6,552,697	58,201,102	18,698,615	3 11
Year to June 30 ...1844	108,435,035	11,484,867	96,950,168	19,241,670	5 03
1845	117,254,564	15,346,830	101,907,734	19,784,725	5 15
1846	121,691,797	11,346,623	110,345,174	20,327,780	5 42
1847	146,545,638	8,011,158	138,534,480	20,780,835	6 60
1848	154,998,928	21,128,010	133,870,918	21,413,890	6 25
1849	147,857,439	13,088,865	134,768,574	21,956,945	6 13
1850	178,138,318	14,951,808	163,186,510	23,246,301	7 02
1851	216,224,932	21,698,293	194,526,639	24,250,000	8 02
1852	212,945,442	17,289,382	195,656,060	24,500,000	8 00
1853	267,978,647	17,558,460	250,420,187	25,000,000	10 00
1854	304,562,381	24,850,194	279,712,187	25,750,000	10 00
	4,370,804,696	639,593,634	3,731,211,062		

TREASURY DEPARTMENT, *Register's Office, November* 21, 1854.

F. BIGGER, *Register.*

No. 49.

tement exhibiting the quantity and value of tobacco and rice exported annually from 1821 *to* 1854 *inclusive.*

	TOBACCO.			RICE.		
Hogsheads.	Value.	Av'ge cost per hhd.	Tierces.	Value.	Av'ge cost per tierce.
66,858	$5,648,962	$84 49	88,221	$1,494,307	$16 94
83,169	6,222,838	74 82	87,089	1,553,482	17 84
99,009	6,282,672	63 45	101,365	1,820,985	17 96
77,883	4,855,566	62 34	113,229	1,882,982	16 63
75,984	6,115,623	80 48	97,015	1,925,245	19 84
64,098	5,347,208	83 42	111,063	1,917,445	17 26
100,025	6,577,123	65 75	113,518	2,343,908	17 55
96,278	5,269,960	54 73	175,019	2,620,696	14 97
77,131	4,982,974	64 60	132,923	2,514,370	18 92
83,810	5,586,365	66 66	130,697	1,986,824	15 20
86,718	4,892,388	56 41	116,517	2,016,267	17 30
106,806	5,999,769	56 17	120,327	2,152,631	17 89
83,153	5,755,968	69 20	144,163	2,744,418	19 04
87,979	6,595,305	74 96	121,886	2,122,272	17 41
94,353	8,250,577	87 44	119,851	2,210,331	19 94
109,042	10,058,640	92 24	212,983	2,548,750	11 97
100,232	5,795,647	57 82	106,084	2,309,279	21 76
100,593	7,392,029	73 48	71,048	1,721,819	24 23
78,995	9,832,943	124 47	93,320	2,460,198	26 36
119,484	9,883,957	82 72	101,660	1,942,076	19 10
147,828	12,576,703	85 07	101,617	2,010,107	19 78
158,710	9,540,755	60 11	114,617	1,907,387	16 64
94,454	4,650,979	49 24	106,766	1,625,726	15 23
163,042	8,397,255	51 50	134,715	2,182,468	16 20
147,168	7,469,819	50 75	118,621	2,160,456	18 21
147,998	8,478,270	57 28	124,007	2,564,991	20 68
135,762	7,242,086	53 34	144,427	3,605,896	24 97
130,665	7,551,122	57 78	100,403	2,331,824	23 23
101,521	5,804,207	57 17	128,861	2,569,362	19 94
145,729	9,951,023	68 28	127,069	2,631,557	20 71
95,945	9,219,251	96 09	105,590	2,170,927	20 56
137,097	10,031,283	73 17	119,733	2,470,029	20 63
159,853	11,319,319	70 81	67,707	1,657,658	24 48
126,107	10,016,046	79 42	105,121	2,634,127	25 05
3,683,479	253,594,632	.....	3,958,232	74,810,800	.....

F. BIGGER, *Register.*

REASURY DEPARTMENT,
Register's Office, November 10, 1854.

No. 50.

Statement exhibiting the aggregate value of breadstuffs and provisions exported annually from 1821 *to* 1854.

Years ending—		Amount.
September 30	1821	$12,341,901
	1822	13,886,856
	1823	13,767,847
	1824	15,059,484
	1825	11,634,449
	1826	11,303,496
	1827	11,685,556
	1828	11,461,144
	1829	13,131,858
	1830	12,075,430
	1831	17,538,227
	1832	12,424,703
	1833	14,209,128
	1834	11,524,024
	1835	12,009,399
	1836	10,614,130
	1837	9,588,359
	1838	9,636,650
	1839	14,147,779
	1840	19,067,535
	1841	17,196,102
	1842	16,902,876
Nine months ending June 30,	1843	11,204,123
Year ending June 30	1844	17,970,135
	1845	16,743,421
	1846	27,701,121
	1847	68,701,921
	1848	37,472,751
	1849	38,155,507
	1850	26,051,373
	1851	21,948,651
	1852	25,857,027
	1853	32,985,322
	1854	65,901,240
		681,899,525

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 10, 1854.

No. 51.

tement exhibiting the quantity and value of cotton exported annually from 1821 to 1854, inclusive, and the average price per pound.

Years.	COTTON.			Value.	Average cost per pound.
	Sea Island.	Other.	Total.		
	Pounds.			Dollars.	Cents.
1.....	11,344,066	113,549,339	124,893,405	20,157,484	16.2
2.....	11,250,635	133,424,460	144,675,095	24,035,058	16.6
3.....	12,136,688	161,586,582	173,723,270	20,445,520	11.8
4.....	9,525,722	132,843,941	142,369,663	21,947,401	15.4
5.....	9,665,278	166,784,629	176,449,907	36,846,649	20.9
6.....	5,972,852	198,562,563	204,535,415	25,025,214	12.2
7.....	15,140,798	279,169,317	294,310,115	29,359,545	10
8.....	11,288,419	199,302,044	210,590,463	22,487,229	10.7
9.....	12,833,307	252,003,879	264,837,186	26,575,311	10
0.....	8,147,165	290,311,937	298,459,102	29,674,883	9.9
1.....	8,311,762	268,668,022	276,979,784	25,289,492	9.1
2.....	8,743,373	313,451,749	322,215,122	31,724,682	9.8
3.....	11,142,987	313,535,617	324,698,604	36,191,105	11.1
4.....	8,085,937	376,601,970	384,717,907	49,448,402	12.8
5.....	7,752,736	379,686,256	387,358,992	64,961,302	16.8
6.....	7,849,597	415,721,710	423,631,307	71,284,925	16.8
7.....	5,286,971	438,964,566	444,211,537	63,240,102	14.2
8.....	7,286,340	588,615,957	595,952,297	61,556,811	10.3
9.....	5,107,404	408,566,808	413,624,212	61,238,982	14.8
0.....	8,779,669	735,161,392	743,941,061	63,870,307	8.5
1.....	6,237,424	523,966,676	530,204,100	54,330,341	10.2
2.....	7,254,099	577,462,918	584,717,017	47,593,464	8.1
3.....	7,515,079	784,782,027	792,297,106	49,119,806	6.2
4.....	6,099,076	657,534,379	663,633,455	54,063,501	8.1
5.....	9,380,625	863,516,371	872,905,996	51,739,643	5.92
6.....	9,383,533	538,169,522	547,553,055	42,767,341	7.81
7.....	6,293,973	520,925,985	527,219,958	53,415,848	10.34
8.....	7,724,148	806,550,283	814,274,431	61,998,294	7.61
9.....	11,969,259	1,014,633,010	1,026,602,269	66,396,967	6.4
0.....	8,236,463	627,145,141	635,381,604	71,984,616	11.3
1.....	8,299,656	918,937,433	927,237,089	112,315,317	12.11
2.....	11,738,075	1,081,492,564	1,093,230,639	87,965,732	8.05
3.....	11,165,165	1,100,405,205	1,111,570,370	109,456,404	9.85
4.....	10,486,423	977,346,683	987,833,106	93,596,220	9.47
Total...	307,448,704	17,159,390,935	17,466,839,639	1,742,103,898	

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 10, 1854.

No. 52.

Statement exhibiting the value of imports, annually, from 1821 *to* 1854.

Years ending—	Value of merchandise imported.			
	Specie & bullion	Free of duty.	Paying duty.	Total.
September.....30, 1821	$8,064,890	$2,017,423	$52,503,411	$62,585,724
1822	3,369,846	3,928,862	75,942,833	83,241,541
1823	5,097,896	3,950,392	68,530,979	77,579,267
1824	8,379,835	4,183,938	67,985,234	80,549,007
1825	6,150,765	4,796,745	85,392,565	96,340,075
1826	6,880,966	5,686,803	72,406,708	84,974,477
1827	8,151,130	3,703,974	67,628,964	79,484,068
1828	7,489,741	4,889,435	76,130,648	88,509,824
1829	7,403,612	4,401,889	62,687,026	74,492,527
1830	8,155,964	4,590,281	58,130,675	70,876,920
1831	7,305,945	6,150,680	89,734,499	103,191,124
1832	5,907,504	8,341,949	86,779,813	101,029,266
1833	7,070,368	25,377,582	75,670,361	108,118,311
1834	17,911,632	50,481,548	58,128,152	126,521,332
1835	13,131,447	64,809,046	71,955,249	149,895,742
1836	13,400,881	78,655,600	97,923,554	189,960,035
1837	10,516,414	58,733,617	71,739,186	140,989,217
1838	17,747,116	43,112,889	52,857,399	113,717,404
1839	5,595,176	70,806,616	85,690,340	162,092,132
1840	8,882,813	48,313,391	49,945,315	107,141,519
1841	4,968,633	61,031,098	61,926,446	127,946,177
1842	4,087,016	26,540,470	69,534,601	100,162,087
9 months to June 30, 1843	22,390,559	13,184,025	29,179,215	64,753,799
Year to June 30, 1844	5,830,429	18,936,452	83,668,154	108,435,035
1845	4,070,242	18,077,598	95,106,724	117,254,564
1846	3,777,732	20,990,007	96,924,058	121,691,797
1847	24,121,289	17,651,347	104,773,002	146,545,638
1848	6,360,224	16,356,379	132,282,325	154,998,928
1849	6,651,240	15,726,425	125,479,774	147,857,439
1850	4,628,792	18,081,590	155,427,936	178,138,318
1851	5,453,592	19,652,995	191,118,345	216,224,932
1852	5,505,044	24,187,890	183,252,508	212,945,442
1853	4,201,382	27,182,152	236,595,113	267,978,647
1854	6,906,162	26,327,660	272,546,431	305,780,253
Total.....	285,586,277	820,858,748	3,265,577,544	4,372,022,569

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 21, 1854.

No. 53.

ement exhibiting the value of dutiable merchandise re-exported annually, om 1821 *to* 1854, *inclusive; and showing also the value re-exported from arehouses, under the act of August* 6, 1846.

Years.	Dutiable value of merchandise re-exported.	Value re-exported from warehouses.
.....	$10,537,731	.....
.....	11,101,306	.....
.....	19,846,873	.....
.....	17,222,075	.....
.....	22,704,803	.....
.....	19,404,504	.....
.....	15,617,986	.....
.....	13,167,339	.....
.....	11,427,401	.....
.....	12,067,162	.....
.....	12,434,483	.....
.....	18,448,857	.....
.....	12,411,969	.....
.....	10,879,520	.....
.....	7,743,655	.....
.....	9,232,867	.....
.....	9,406,043	.....
.....	4,466,384	.....
.....	5,007,698	.....
.....	5,805,809	.....
.....	4,228,181	.....
.....	4,884,454	.....
.....	3,456,572	.....
.....	3,962,508	.....
.....	5,171,731	.....
.....	5,522,577	.....
.....	4,353,907	651,170
.....	6,576,499	2,869,941
.....	6,625,276	3,692,363
.....	7,376,361	5,261,291
.....	8,552,967	5,604,453
.....	9,514,925	6,855,770
.....	11,170,581	8,036,551
.....	17,406,172	14,500,136
Total.....	347,737,176	47,471,675

F. BIGGER, *Register.*

ASURY DEPARTMENT,
Register's Office, November 24, 1854.

No. 54.

Statement showing the value of goods remaining in warehouses at the close of each quarter, from September 30, 1847, to June 30, 1854, as exhibited by the quarterly returns of the collectors of the customs, under the provisions of the act of August 6, 1846, and also the amount of duties payable thereon.

Periods ending—	Goods remaining in warehouse.	
	Value.	Duties.
September 30, 1847	$3,618,758 00	$1,264,624 55
December 31, 1847	4,863,591 00	1,524,887 16
March 31, 1848	5,291,179 00	1,669,067 39
June 30, 1848	6,272,275 00	1,936,464 00
September 30, 1848	5,419,676 00	1,649,182 85
December 31, 1848	7,201,246 00	2,152,544 50
March 31, 1849	5,450,593 00	1,702,639 37
June 30, 1849	7,830,010 00	2,501,394 35
September 30, 1849	6,021,627 00	1,927,754 72
December 31, 1849	6,163,151 00	1,997,536 75
March 31, 1850	5,600,318 00	2,009,165 33
June 30, 1850	8,247,055 00	3,077,129 80
September 30, 1850	8,162,721 00	2,930,035 49
December 31, 1850	7,307,623 00	2,384,419 50
March 31, 1851	7,127,751 00	2,293,090 13
June 30, 1851	10,047,061 00	3,172,328 08
September 30, 1851	12,049,892 00	3,748,594 48
December 31, 1851	11,807,493 00	3,575,930 61
March 31, 1852	9,819,475 00	3,169,553 74
June 30, 1852	8,723,056 00	2,866,564 75
September 30, 1852	7,634,993 00	2,626,231 78
December 31, 1852	7,236,800 00	2,482,760 55
March 31, 1853	7,610,227 00	2,790,943 28
June 30, 1853	11,998,170 00	4,625,668 37
September 30, 1853	12,410,907 00	4,601,968 45
December 31, 1853	16,653,612 00	5,668,427 49
March 31, 1854	14,268,403 00	5,068,005 62
June 30, 1854	18,314,137 00	6,160,066 25
Total	243,151,800 00	81,576,979 34
Average quarterly value	8,625,642 00	2,913,463 54

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 24, 1854.

No. 55.

Statement exhibiting the quantity of wine, spirits, &c., imported annually from 1843 *to* 1854, *inclusive.*

NO. 1—WINE IN CASKS.

Period of importation.	Madeira.		Sherry.		Sicily.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. ending June 30, 1843	3,949	$9,075	4,685	$6,491	14,579	$6,617
Year ending June 30, 1844	16,754	30,575	18,665	23,418	31,180	15,000
Do.....1845	101,176	145,237	23,616	38,289	110,590	46,033
Do.....1846	169,797	122,895	26,538	41,761	209,131	74,000
5 mos. ending Nov. 30, 1846	117,117	128,613	14,543	26,194	21,281	8,933
7 mos. ending June 30, 1847	13,806	5,717	77,521	56,061	92,631	24,230
Year ending June 30, 1848	44,634	21,630	215,935	109,983	190,294	67,364
Do.....1849	193,971	105,302	170,794	128,510	130,851	32,231
Do.....1850	303,125	150,096	212,092	118,952	91,123	24,933
Do.....1851	163,941	116,008	250,277	154,668	301,010	98,975
Do.....1852	216,683	103,917	168,610	97,680	91,746	22,563
Do.....1853	226,403	105,628	313,048	155,819	190,205	45,794
Do.....1854	120,391	54,270	415,298	244,028	68,870	23,191

NO. 2—WINE IN CASKS.

Period of importation.	Port.		Claret.		Other red wine.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. ending June 30, 1843	38,593	$25,714	873,895	$134,598	.....	.....
Year ending June 30, 1844	223,615	156,878	993,198	218,239	340,387	$60,096
Do.....1845	260,593	162,358	1,051,862	249,633	495,558	143,210
Do.....1846	372,528	148,895	951,351	249,703	954,646	316,821
5 mos. ending Nov. 30, 1846	80,991	62,851	294,433	111,453	1,072,589	328,814
7 mos. ending June 30, 1847	8,075	3,791	591,656	119,844	539,454	119,411
Year ending June 30, 1848	501,123	170,134	1,227,071	221,416	781,073	180,928
Do.....1849	711,268	272,700	1,912,701	263,836	994,458	221,177
Do.....1850	626,211	305,454	1,919,766	267,445	1,469,256	265,988
Do.....1851	762,967	349,849	1,940,121	280,333	1,245,201	236,727
Do.....1852	614,816	240,238	2,702,612	405,380	1,172,316	229,350
Do.....1853	662,791	268,005	2,633,808	482,827	1,374,416	377,482
Do.....1854	393,197	177,935	2,045,474	497,005	1,854,885	450,195

No. 55—Continued.

NO. 3—WINE, BRANDY, GRAIN SPIRITS.

Period of importation.	Other white wine.		Brandy.		Grain spirits.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. ending June 30, 1843	123,832	$28,205	191,832	$106,267	259,129	$121,547
Year ending June 30, 1844	268,414	75,090	782,510	606,633	416,918	171,015
Do 1845	591,735	211,183	1,081,314	819,450	606,311	262,543
Do.....1846	705,808	310,241	963,147	839,231	677,785	345,352
5 mos. ending Nov. 30, 1846	618,267	296,736	331,108	355,451	136,323	86,073
7 mos. ending June 30, 1847	278,482	69,831	623,309	575,631	327,635	143,549
Year ending June 30, 1848	840,687	193,358	1,370,111	1,135,089	676,683	327,493
Do.....1849	971,895	210,139	2,964,091	1,347,514	796,276	327,957
Do.....1850	1,088,801	215,353	4,145,802	2,659,537	751,183	361,078
Do.....1851	1,085,374	209,847	3,163,783	2,128,679	984,417	364,204
Do.....1852	935,379	195,870	2,751,810	1,792,729	865,301	294,386
Do.....1853	1,275,290	305,287	3,854,956	3,251,408	1,060,456	424,638
Do.....1854	1,379,888	380,204	2,152,366	2,255,344	1,197,234	564,569

NO. 4—OTHER SPIRITS, BEER, ALE, AND PORTER.

Period of importation.	Other spirits.		Beer, ale, and porter, from England.		Beer, ale, and porter, from Scotland.	
	Gallons.	Value.	Gallons.	Value.	Gallons.	Value.
9 mos. ending June 30, 1843	135,399	$32,095	62,612	$57,098	7,423	$6,335
Year ending June 30, 1844	210,477	78,027	107,489	102,157	19,236	18,343
Do.....1845	270,484	78,957	79,302	73,729	26,711	21,294
Do.....1846	221,344	81,713	117,621	110,397	38,464	39,831
5 mos. ending Nov. 30, 1846	65,477	28,862	46,146	42,987	2,151	1,895
7 mos. ending June 30, 1847	160,747	57,806	132,157	67,305	15,375	8,657
Year ending June 30, 1848	228,671	75,943	130,008	101,171	39,282	21,533
Do.....1849	542,492	145,784	146,473	118,233	52,297	30,088
Do.....1850	339,169	113,779	156,735	129,957	52,856	41,790
Do.....1851	309,214	100,850	275,336	189,010	88,179	56,736
Do.....1852	359,677	98,940	262,838	186,964	110,752	67,804
Do.....1853	336,477	106,501	397,420	284,347	131,357	77,414
Do.....1854	399,583	128,308	825,571	424,875	270,064	128,667

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 13, 1854.

Statement exhibiting the value of certain articles imported during the years ending June 30, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853, *and* 1854, *(after deducting the re-exportations,) and the amount of duty which accrued on each during the same periods, respectively.*

Articles.	1844.		1845.		1846.		1847.		1848.		1849.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woolens	$9,408,279	$3,313,495	$10,504,423	$3,731,014	$9,935,925	$3,480,797	$10,639,473	$3,192,293	$15,061,102	$4,196,007	$13,503,202	$3,723,768
Cottons	13,236,830	4,850,731	13,360,729	4,908,272	12,857,422	4,865,483	14,704,186	3,956,798	17,205,417	4,166,573	15,183,759	3,769,565
Hempen goods	865,427	213,862	801,661	198,642	696,888	138,394	625,871	121,588	606,900	121,380	460,335	92,067
Iron, and manufactures of	2,395,760	1,607,113	4,075,142	2,415,603	3,660,581	1,629,581	8,710,180	2,717,378	7,060,470	2,118,141	9,282,567	2,778,770
Sugar	6,897,245	4,597,093	4,049,708	2,555,075	4,397,239	2,713,866	9,406,253	3,160,444	8,775,223	2,632,567	7,275,780	2,182,734
Hemp unmanufactured	261,913	101,338	140,372	55,122	180,221	62,282	65,220	19,452	180,335	54,100	478,232	143,470
Salt	892,112	654,881	883,359	678,069	748,566	509,244	878,871	228,892	1,027,656	205,531	1,424,529	284,906
Coal	203,681	133,845	187,962	130,221	336,691	254,149	330,875	162,008	426,997	128,099	382,254	114,676
Total	34,161,247	15,472,358	34,003,256	14,671,413	32,813,533	13,653,796	45,360,929	13,558,853	50,344,100	13,622,398	47,970,658	13,089,956

No. 56—Continued.

Articles.	1850.		1851.		1852.		1853.		1854.	
	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.	Value.	Duties.
Woolens	$16,900,916	$4,682,457	$19,239,930	$5,331,600	$17,348,184	$4,769,083	$27,051,934	$7,459,794	$31,119,654	$8,629,180
Cottons	19,681,612	4,896,278	21,486,502	5,348,695	18,716,741	4,895,327	26,412,243	6,599,338	32,477,106	8,153,992
Hempen goods	490,077	98,015	615,239	123,048	343,777	68,755	433,604	86,721	59,824	11,631
Iron, and manufactures of	10,864,680	3,259,404	10,780,312	3,234,094	18,843,569	5,632,484	26,993,082	8,074,017	28,288,241	8,486,472
Sugar	6,950,716	2,085,215	13,478,709	4,043,613	13,977,393	4,193,218	14,168,337	4,250,501	11,604,656	3,481,397
Hemp unmanufactured	574,783	172,435	212,811	63,843	164,211	49,263	326,812	98,044	335,632	100,689
Salt	1,227,518	245,504	1,025,300	205,060	1,102,101	220,420	1,041,577	208,315	1,290,975	258,195
Coal	361,856	108,557	478,095	143,429	405,652	121,695	488,491	146,547	585,926	175,777
Total	57,052,157	15,547,865	67,316,898	18,493,382	70,901,628	19,950,245	96,916,080	26,923,277	105,762,014	29,297,333

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November 24, 1854.*

Statement exhibiting a summary view of the exports of domestic produce, &c., of the United States during the years ending on the 30th June, 1847, 1848, 1849, 1850, 1851, 1852, 1853, the specie and bullion, and aggregate value in 1854.

Year.	Product of—						Raw produce.	Specie and bullion.	Total value.
	The sea.	The forest.	Agriculture.	Tobacco.	Cotton.	Manufactures.			
1847.....	$3,468,033	$5,996,073	$68,450,383	$7,242,086	$53,415,848	$10,351,364	$2,102,838	$62,620	$150,637,464
1848.....	1,980,963	7,059,084	37,781,446	7,551,122	61,998,294	12,774,480	1,058,320	2,700,412	132,904,121
1849.....	2,547,654	5,917,994	38,858,204	5,804,207	66,396,967	11,249,877	935,178	956,874	132,666,955
1850.....	2,824,818	7,442,503	26,547,158	9,951,023	71,984,616	15,196,451	953,664	2,046,679	136,946,912
1851.....	3,294,691	7,847,022	24,369,210	9,219,251	112,315,317	20,136,967	1,437,893	18,069,580	196,489,718
1852.....	2,282,342	7,864,220	26,378,872	10,031,283	87,965,732	18,862,931	1,545,767	37,437,837	192,368,984
1853.....	3,279,413	7,915,259	33,463,573	11,319,319	109,456,404	22,599,930	1,835,264	23,548,535	213,417,697
1854.....	3,044,301	11,646,571	66,900,294	10,016,046	93,596,220	26,179,503	2,602,301	38,062,570	252,047,806

TREASURY DEPARTMENT, *Register's Office, October* 5, 1854.

F. BIGGER, *Register.*

No. 58.

Statement exhibiting the value of foreign merchandise and domestic produce, &c., exported annually from 1821 *to* 1854.

Years ending—	Value of exports exclusive of specie.					Specie and bullion.
	Foreign merchandise.			Domestic produce.	Aggregate value of exports.	
	Free of duty.	Paying duty.	Total.			
September 30....1821	$286,698	$10,537,731	$10,824,429	$43,671,894	$54,496,323	$10,478,059
1822	374,716	11,101,306	11,476,022	49,874,079	61,350,101	10,810,180
1823	1,323,762	19,846,873	21,170,635	47,155,408	68,326,043	6,372,987
1824	1,100,530	17,222,075	18,322,605	50,649,500	68,972,105	7,014,552
1825	1,088,785	22,704,803	23,793,588	66,809,766	90,603,354	8,932,034
1826	1,036,430	19,404,504	20,440,934	52,449,855	72,890,789	4,704,533
1827	813,844	15,417,986	16,231,830	57,878,117	74,109,947	8,014,880
1828	877,239	13,167,339	14,044,578	49,976,632	64,021,210	8,243,476
1829	919,943	11,427,401	12,347,344	55,087,307	67,434,651	4,924,020
1830	1,078,695	12,067,162	13,145,857	58,524,878	71,670,735	2,178,773
1831	642,586	12,434,483	13,077,069	59,218,583	72,295,652	9,014,931
1832	1,345,217	18,448,857	19,794,074	61,726,529	81,520,603	5,656,340
1833	5,165,907	12,411,969	17,577,876	69,950,856	87,528,732	2,611,701
1834	10,757,033	10,879,520	21,636,553	80,623,662	102,260,215	2,076,758
1835	7,012,666	7,743,655	14,756,321	100,459,451	115,215,802	6,477,775
1836	8,534,895	9,232,867	17,767,762	106,570,942	124,338,704	4,324,336
1837	7,756,189	9,406,043	17,162,232	94,280,895	111,443,127	5,976,249
1838	4,951,306	4,466,384	9,417,690	95,560,880	104,978,570	3,508,046
1839	5,618,442	5,007,698	10,696,140	101,625,533	112,251,673	8,776,743
1840	6,202,562	5,805,809	12,008,371	111,660,561	123,668,932	8,417,014
1841	3,953,054	4,228,181	8,181,235	103,636,236	111,817,471	10,034,332
1842	3,194,299	4,884,454	8,078,753	91,799,242	99,877,995	4,813,539

9 months to June 30, 1843	1,682,763	3,456,572	5,139,335	77,686,354	82,825,689	1,520,791
Year to June 30.....1844	2,251,550	3,962,508	6,214,058	99,531,774	105,745,832	5,454,214
1845	2,413,050	5,171,731	7,584,781	98,455,330	106,040,111	8,606,495
1846	2,342,629	5,522,577	7,865,206	101,718,042	109,583,248	3,905,268
1847	1,812,847	4,353,907	6,166,754	150,574,844	156,741,598	1,907,024
1848	1,410,307	6,576,499	7,986,806	130,203,709	138,190,515	15,841,616
1849	2,015,815	6,625,276	8,641,091	131,710,081	140,351,172	5,404,648
1850	2,099,132	7,376,361	9,475,493	134,900,233	144,375,726	7,522,994
1851	1,742,154	8,552,967	10,295,121	178,620,138	188,915,259	29,472,752
1852	2,538,159	9,498,884	12,037,043	154,931,147	166,968,190	42,674,135
1853	1,894,046	11,202,167	13,096,213	181,869,162	202,965,375	27,486,875
1854	3,260,451	18,500,686	21,761,137	253,220,074	274,981,211	41,422,423
Total	99,497,701	348,647,235	448,144,936	3,310,611,724	3,758,756,660	334,580,493

F. BIGGER, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 21, 1854.

No. 59.

Statement of the number of persons employed in each district of the United States for the collection of customs, during the fiscal year ending June 30, 1854, with their occupation and compensation, per act March 3, 1849.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Passamaquoddy	1	Collector	$3,000 00
	1	Surveyor	2,000 00
	8	Inspectors	1,095 00
	1	...do	1,011 00
	1	...do	911 00
	1	...do	638 00
	1	Deputy collector	730 00
	1	Weigher and measurer	1,285 31
	1	...do	840 44
	1	Boatman	360 00
	1	...do	240 00
Machias	1	Collector	791 19
	1	Deputy collector and inspector	500 00
	1	Inspector	730 00
	1	...do	459 00
	1	...do	250 00
	1	Boatman	225 00
Frenchman's Bay	1	Collector	1,249 51
	2	Deputy collectors and inspectors	1,095 00
	2	...do ...do	300 00
	1	Inspector	547 00
	1	Measurer, weigher, and gauger	133 43
	2	Boatmen	300 00
Penobscot	1	Collector	1,100 00
	1	Deputy collector and inspector	895 00
	1	...do ...do	730 00
	1	...do ...do	1,095 00
	1	Deputy collector and occasional inspector	800 00
	1	Deputy collector	730 00
	1	Occasional inspector	150 00
Waldoborough	1	Collector	2,014 08
	4	Deputy collectors and inspectors	1,095 00
	1	Inspector	470 00
	1	...do	350 00
	1	...do	300 00
	1	...do	150 00
	1	Measurer	25 92
	1	...do	10 24
Wiscasset	1	Collector	896 48
	1	Inspector	1,083 00
	1	...do	1,071 00
	1	...do	912 50
	1	...do	892 50
	2	...do	488 00
Bath	1	Collector	1,906 80
	1	Deputy collector, weigher, gauger, and measurer	1,459 09
	2	Inspectors, weighers, gaugers, and measurers	1,468 94
	1	Inspector, revenue boat	1,095 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
—Continued	1	Inspector	$600 00
	1	do	547 49
	1	do	397 49
	1	do	350 00
	1	do	250 00
	1	do	247 49
	1	Boatman	300 00
land and Falmouth	1	Collector	3,000 00
	1	Deputy collector and occasional weigher, gauger, and measurer	1,500 00
	1	Surveyor	1,473 62
	2	Weighers, gaugers, and measurers	1,500 00
	6	Inspectors	1,095 00
	4	Occasional inspectors	1,095 00
	1	do	592 00
	2	Night inspectors	110 00
	1	Clerk	650 00
	1	do	155 00
	1	Porter	350 00
	2	Boatmen	300 00
)	1	Collector	378 82
	1	Inspector	500 00
	1	do	386 50
	1	Aid to the revenue	56 00
nebunk	1	Collector	204 94
	1	Deputy collector, inspector, &c	600 00
	2	Inspectors	56 00
k	1	Collector	274 81
	1	Deputy collector and inspector	200 00
	1	Inspector	120 00
'ast	1	Collector	689 90
	1	Inspector	1,095 00
	1	do	1,089 00
	1	do	730 00
	1	do	712 00
	1	Weigher and measurer	253 45
	1	do do	80 58
gor	1	Collector	1,924 24
	3	Deputy collectors and inspectors	1,095 00
	1	Deputy collector and inspector, weigher, gauger, &c	1,386 67
	1	Weigher, gauger, and measurer	978 04
tsmouth	1	Collector	472 37
	1	Naval officer	374 77
	1	Surveyor	403 23
	1	Deputy collector and inspector	730 00
	1	do do	200 00
	3	Inspectors	1,095 00
	2	do	500 00
	1	do	360 00
	1	do	300 00
	1	do	118 56
	1	Occasional inspector	730 00
	2	do	547 50
	2	do	100 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Portsmouth—Continued...	1	Inspector and measurer	$1,261 65
	1	Weigher, gauger, and measurer	733 90
Vermont	1	Collector	1,090 84
	2	Deputy collectors and inspectors	548 00
	2	do do	227 50
	1	do do	718 75
	1	do do	150 00
	1	do do	375 00
	3	do do	500 00
	2	do do	416 66
	2	do do	360 00
	2	do do	60 00
	1	do do	150 00
	1	do do	30 00
	4	do do	90 00
	1	do do	140 00
	3	do do	180 00
	1	do do	160 00
	1	Deputy collector	500 00
	1	Inspector	500 00
	1	do	233 33
	1	do	30 00
	2	do	240 00
	1	do	200 00
	1	do	26 67
	1	Boatman	20 00
	2	do	180 00
	1	do	240 00
	2	do	200 00
	1	Porter for public warehouse	75 00
Newburyport	1	Collector	397 78
	1	Naval officer	150 00
	2	Surveyors	250 00
	1	Weigher and measurer	522 99
	1	Gauger and inspector	664 66
	1	Inspector	678 00
	1	do	660 00
	1	do	200 00
	1	Occasional inspector	162 00
	1	Boatman	320 00
Gloucester	1	Collector	1,050 38
	1	Surveyor	250 00
	2	Inspectors	1,095 00
	1	do	300 00
	1	do	150 00
	1	Weigher, gauger, and measurer	740 77
	1	do do	792 39
	1	Boatman	230 00
Salem and Beverly	1	Collector	1,906 35
	1	Deputy collector	1,000 00
	1	Clerk	930 00
	1	Naval officer	1,276 56
	1	Surveyor	1,020 69
	1	do	357 77
	2	Inspectors	1,095 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
ı and Beverly—Con-	2	Inspectors	$864 00
ıed.	3	....do	849 00
	1	....do	858 00
	1	....do	876 00
	1	....do	468 00
	1	....do	453 00
	1	....do	333 00
	3	Weighers and gaugers	1,500 00
	1	Measurer	799 66
	1	....do	5 11
	2	Boatmen	300 00
	1	Laborer and assistant storekeeper	547 50
ehead	1	Collector	772 94
	1	Surveyor	425 25
	4	Inspectors	365 00
	1	....do	182 50
	1	Gauger	48
	1	Measurer	61 93
	2	Boatmen	150 00
	1	Boatman	100 00
n and Charlestown..	1	Collector	6,400 00
	3	Deputy collectors	2,500 00
	1	Cashier	2,500 00
	1	Assistant cashier	1,400 00
	1	Clerk	1,500 00
	3	....do	1,400 00
	1	....do	1,300 00
	8	....do	1,200 00
	9	....do	1,100 00
	4	....do	1,100 00
	2	....do	900 00
	1	Superintendent of custom-house	1,200 00
	1	Messenger	800 00
	1	....do	540 00
		Naval office.	
	1	Naval officer	5,000 00
	1	Deputy naval officer	2,000 00
	1	Clerk	1,500 00
	1	....do	1,200 00
	3	....do	1,150 00
	1	Clerk and messenger	700 00
		Surveyor's office.	
	1	Surveyor	4,900 00
	1	Deputy surveyor	2,000 00
	1	Clerk	1,500 00
	1	...do	1,000 00
	1	Messenger	700 00
	9	Weighers	1,500 00
	4	Gaugers	1,500 00
	7	Measurers	1,500 00
	56	Inspectors	1,095 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Boston and Charlestown—Continued.	1	Inspector	$800 00
	2	Deputy collectors and inspectors	700 00
	21	Night inspectors	600 00
	6	Night watchmen	600 00
		Appraiser's office.	
	1	Appraiser at large	2,500 00
	2	Appraisers	2,500 00
	2	Assistant appraisers	2,000 00
	2	Clerks	1,400 00
	4	....do	1,200 00
	5	....do	1,000 00
	1	....do	800 00
	1	Special examiner of drugs	1,000 00
		Public warehouses.	
	1	Public storekeeper	1,400 00
	2	Assistant storekeepers	1,400 00
	1	.....do	1,100 00
	1	.....do	1,095 00
	1	Clerk	1,400 00
	1	....do	1,095 00
	1	....do	900 00
	2	....do	800 00
Plymouth	1	Collector	619 00
	1	Inspector	1,095 00
	1	....do	800 00
	1	....do	600 00
	1	....do	300 00
	1	....do	160 00
	1	Weigher	179 00
	1	Measurer	12 00
Fall River	1	Collector	992 61
	1	Deputy collector, inspector, &c	979 84
	1	Inspector, measurer, and weigher	627 60
	1	.....do.....do	335 54
	1	Measurer and weigher	240 88
	1	Boatman	380 00
Barnstable	1	Collector	1,779 36
	1	Deputy collector, inspector and clerk	936 00
	1	Deputy collector and inspector	500 00
	1	.....do.....do	685 00
	1	.....do.....do	688 00
	1	.....do.....do	635 00
	1	Inspector	535 00
	1	.....do	454 00
	1	.....do	600 00
	1	.....do	410 00
	1	.....do	442 00
	1	.....do	358 00
	1	Deputy collector and inspector	838 00
New Bedford	1	Collector	3,000 00
	2	Inspectors	1,095 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
edford—Continued.	1	Clerk	$800 00
	1	Inspector, weigher, gauger, and measurer	1,450 79
	1	Inspector and measurer	1,063 79
	1	....do	426 47
	1	Inspector	300 00
	1	....do	99 00
	1	....do	102 00
	1	....do	135 00
	1	Aid to the revenue	252 00
	1	....do	92 00
	1	....do	42 00
	1	Boatman	420 00
own	1	Collector	854 20
	1	Deputy collector and inspector	1,004 74
	1	....do	600 00
	1	Inspector	730 00
	1	....do	16 43
	1	Temporary inspector	177 00
	1	....do	96 00
	1	....do	21 00
cket	1	Collector	669 76
	1	Inspector	1,095 00
	1	....do	730 00
	2	Boatman	150 00
ence	1	Collector	1,665 97
	1	Clerk	600 00
	1	Naval officer	796 99
	1	Surveyor, Providence	787 52
	1	Surveyor, East Greenwich	250 00
	1	Surveyor, Pawtuxet	200 00
	4	Inspectors, coastwise	547 50
	6	Inspectors, foreign	462 00
	1	Inspector, Pawtuxet	450 00
	1	Inspector, Pawtucket	300 00
	1	Inspector, East Greenwich	300 00
	1	Weigher	1,000 00
	1	Gauger	573 72
	1	Measurer	1,284 29
	1	....do	643 69
	1	Boatman, Providence	300 00
	1	Boatman, Pawtuxet	300 00
	1	Boatman, East Greenwich	132 00
and Warren	1	Collector	483 13
	1	Inspector	549 00
	1	....do	546 00
	1	....do	420 00
	1	Temporary inspector	156 00
	1	....do	132 00
	1	....do	51 00
	1	....do	42 00
	1	Gauger	262 80
	1	....do	74 64
	1	Assistant storekeeper	547 50
	1	Surveyor	338 21
	1	....do	311 69

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Bristol and Warren—Con.	1	Boatman	$216 00
	1	....do	54 00
Newport	1	Collector	803 26
	1	Naval officer	497 22
	1	Surveyor	461 98
	1	....do	250 00
	1	....do	200 00
	1	Deputy collector and inspector	549 00
	1	Inspector	556 00
	1	....do	546 00
	1	....do	400 00
	1	....do	267 00
	1	....do	240 00
	1	....do	213 00
	1	....do	159 00
	2	....do	118 45
	1	Weigher	118 17
	1	Gauger	231 00
	1	Measurer	130 64
	1	Night-watch	24 75
	1	Boatman	345 00
	1	....do	144 00
Middletown	1	Collector	485 33
	3	Surveyors	350 00
	2	Inspectors	500 00
	2	....do	300 00
New London	1	Collector	1,968 08
	1	Surveyor	220 46
	1	Inspector, weigher, gauger, and measurer	650 00
	1	....do....do....do	654 23
	1	Inspector	600 00
	1	....do	250 00
	1	....do	100 00
	1	Boatman	300 00
New Haven	1	Collector	3,000 00
	1	Surveyor	850 13
	1	Deputy collector and inspector	1,095 00
	1	Storekeeper	500 00
	1	Clerk	274 70
	4	Inspectors	1,095 00
	1	....do	60 00
	1	....do	72 00
	1	Inspector, weigher, and measurer	1,500 00
	1	Inspector, gauger, and weigher	1,500 00
	1	Aid to the revenue	48 00
	1	....do....do	142 00
	1	Day and night inspector	880 00
	1	Night inspector	180 00
	2	....do	150 00
	1	....do	164 00
	1	....do	46 00
	1	Boatman	300 00
Fairfield	1	Collector	1,132 00
	1	Inspector, measurer, weigher, and gauger	1,163 28
	1	....do....do....do	169 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
rfield—Continued.	1	Inspector, measurer, weigher, and gauger	$69 00
	1	Night-watch	14 00
nington	1	Collector	969 05
	1	Surveyor	150 00
	2	Inspectors	500 00
	1	Boatman	216 00
	1	do	144 00
kett's Harbor	1	Collector	748 07
	1	Deputy collector and inspector	730 00
	1	do do	640 00
	1	do do	412 50
	1	do do	300 00
	1	do do	250 00
	1	Aid to the revenue	182 00
	1	Night-watch	412 50
	1	do	275 00
	3	Temporary inspectors	730 00
	1	do	547 50
	1	Boatman	225 00
esee	1	Collector	781 40
	5	Deputycollectors	730 00
	4	Aids to the revenue	321 00
	1	do	547 50
	1	do	365 00
	1	do	180 00
wego	1	Collector	961 84
	1	Deputy collector	1,000 00
	1	do	293 83
	2	Inspectors	730 00
	1	do	500 00
	1	do	300 00
	1	do	365 00
	1	do	410 62
	3	Clerks	730 00
	1	do	658 00
	1	do	600 06
	1	Warehouse clerk	612 00
	3	Night-watch	365 00
	3	do	312 00
	1	do	177 00
	5	Aids to the revenue	416 00
	1	do	402 00
	1	Boatman	300 00
gara	1	Collector	1,359 14
	1	Deputy collector and inspector	794 00
	2	do do	730 00
	1	do do	400 00
	3	do do	365 00
	1	do do	364 00
	2	Inspectors	730 00
	1	Aid to the revenue	648 00
	1	do	122 00
	1	Deputy collector and aid to the revenue	182 00
	1	Night-watch	365 00
	1	Clerk	440 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Buffalo Creek	1	Collector	$1,954 23
	1	Deputy collector	1,000 00
	3	....do	500 00
	1	....do	730 00
	1	....do	557 00
	1	....do	250 00
	1	Inspector	1,000 00
	1	....do	688 00
	1	....do	540 00
	2	....do	825 00
	1	Aid to the revenue	683 00
	1	....do	500 00
	5	Night-watch	730 00
	1	Boatman	300 00
	2	Clerks	775 00
Oswegatchie	1	Collector	1,460 10
	1	Deputy collector and inspector	900 00
	1	....do....do	500 00
	1	....do....do	450 00
	2	....do....do	400 00
	2	....do....do	463 75
	1	....do....do	547 50
	1	Inspector	730 00
	1	Watchman	730 00
	1	Aid to the revenue	730 00
	2	Oarsmen and night watch	240 00
Sag Harbor	1	Collector	639 80
	2	Coastwise inspectors	122 00
	1	Inspector	48 00
New York	1	Collector	6,340 00
	6	Deputy collectors	2,500 00
	1	Auditor	4,000 00
	1	Assistant auditor	2,500 00
	1	Cashier	2,500 00
	1	Assistant cashier	2,500 00
	6	Clerks	1,500 00
	1	....do	1,400 00
	13	....do	1,250 00
	8	....do	1,200 00
	64	....do	1,000 00
	10	....do	900 00
	5	....do	800 60
	1	....do	700 00
	2	....do	600 00
	2	....do	500 00
	1	Keeper of the custom-house	1,000 00
	2	Watchmen	625 50
	4	....do	547 50
	1	Fireman	456 25
	1	Porter	480 00
	6	....do	360 00
	1	Messenger	600 00
	1	....do	400 00
	2	....do	300 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
		Naval office.	
York—Continued...	1	Naval officer	$4,950 00
	3	Deputy naval officers	2,000 00
	1	Clerk	1,500 00
	7	....do	1,400 00
	3	....do	1,200 00
	5	....do	1,050 00
	20	....do	1,000 00
	4	....do	900 00
	3	....do	800 00
	3	....do	400 00
	1	Porter	500 00
		Surveyor's office.	
	1	Surveyor and inspector	4,851 00
	2	Deputy surveyors	2,000 00
	1	Clerk	1,200 00
	1	....do	1,100 00
	3	....do	1,000 00
	1	....do	800 00
	1	....do	700 00
	1	Porter and messenger	600 00
		Appraisements.	
	1	General appraiser	2,500 00
	3	Appraisers	2,500 00
	5	Assistant appraisers	2,000 00
	6	Clerks	1,300 00
	9	....do	1,200 00
	1	....do	1,150 00
	9	....do	1,000 00
	4	....do	800 00
	1	Storekeeper's clerk	1,200 00
	4	.....do	1,000 00
	2	.....do	900 00
	1	Special examiner of drugs	2,000 00
	1	Laborer	936 00
	4	....do	800 00
	2	....do	780 00
	1	....do	728 00
	2	....do	702 00
	109	....do	650 00
	4	....do	546 00
	4	....do	520 00
	1	....do	416 00
		Public warehouses.	
	1	Deputy collector and storekeeper	2,500 00
	1	Warehouse superintendent	1,800 00
	1	Warehouse register	1,500 00
	1	Assistant storekeeper	1,400 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
New York—Continued ...	3	Clerks	$1,200 00
	71	.....do	1,000 00
	1	.....do	800 00
	1	Captain of the watch	800 00
	3	Lieutenants of the watch	650 00
	56	Watchmen	547 50
	1	Day watchman	650 00
	16	Laborers	780 00
	2	.....do	730 00
	58	.....do	650 00
	19	Weighers	1,485 00
	18	Assistants	480 00
	8	Guagers	1,485 00
	8	Assistants	480 00
	17	Measurers	1,485 00
	2	Assistants to markers	600 00
	193	Inspectors	1,095 00
	1	Inspector on Long Island	730 00
	75	Night inspectors	547 50
	4	Measurers of passenger vessels	939 00
	1	Watchman in assistant treasurer's office	912 50
	2	.....do	547 50
	18	Bargemen	600 00
	1	Deputy collector and inspector at Albany	1,095 00
	2	Inspectors	1,095 00
	1	Surveyor	150 00
	1	Deputy collector and inspector at Troy	1,095 00
	1	Surveyor	250 00
Champlain	1	Collector and inspector	1,050 71
	2	Deputy collectors and inspectors	750 00
	1	Deputy collector, inspector, and clerk	600 00
	1	Deputy collector and inspector	600 00
	2	.....do.....do	500 00
	1	.....do.....do	550 00
	6	.....do.....do	400 00
	4	Deputy collectors and aids to the revenue	600 00
	5	.....do.....do	400 00
	1	Boatman	120 00
	1	.....do	180 00
	1	.....do	240 00
Cape Vincent	1	Collector	1,014 00
	3	Deputy collectors and inspectors	730 00
	2	.....do.....do	547 50
	2	.....do.....do	365 00
	2	.....do.....do	160 00
	3	Aids to the revenue	547 50
	1	Temporary inspector	547 50
	1	Boatman	300 00
Perth Amboy	1	Collector	1,121 36
	1	Deputy collector	600 00
	1	Inspector at Long Branch	651 00
	1	Inspector at Tom's River	594 00
	1	Inspector at South Amboy	399 00
	1	Inspector at New Brunswick	501 00
	1	Inspector at Perth Amboy	600 00

59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Amboy—Continued.	1	Surveyor at New Brunswick	$150 00
town	1	Collector and inspector	465 40
gton	1	....do.....do	283 50
Egg Harbor	1	Collector	445 52
	1	Inspector	365 00
	1	Occasional inspector	6 00
Egg Harbor	1	Collector	402 49
	1	Inspector	225 00
	1	....do	69 00
	1	....do	33 00
	2	....do	24 00
	1	....do	30 00
k	1	Collector	800 50
	1	Deputy collector and inspector	720 00
	1	Inspector, weigher, and gauger	524 00
	1	Boatman	42 50
n	1	Surveyor	384 13
elphia	1	Collector	6,065 31
	2	Deputy collectors	2,500 00
	1	Cashier	1,600 00
	1	Clerk	1,300 00
	4	..do	1,200 00
	3	..do	1,100 00
	12	..do	1,000 00
	1	Keeper of the custom-house	800 00
	1	Messenger	600 00
	2	Watchmen at the custom-house	547 50
	1	Laborer	547 50
		Naval office.	
	1	Naval officer	5,000 00
	1	Deputy naval officer	2,000 00
	1	Clerk	1,200 00
	6	..do	1,000 00
	1	Messenger	600 00
		Surveyor's office.	
	1	Surveyor	4,500 00
	1	Deputy surveyor	2,000 00
	1	Clerk	1,200 00
	1	..do	1,100 00
	1	Messenger	600 00
		Appraisements.	
	1	General appraiser	2,500 00
	1	Messenger to general appraiser	547 50
	2	Appraisers	2,500 00
	2	Assistant appraisers	2,000 00
	4	Examiners	1,095 00
	4	Clerks	1,000 00
	1	Sampler	730 00
	3	Packers	730 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia—Continued..	1	Messenger	$600 00
	1	Special examiner of drugs	1,000 00
		Appraiser's store.	
	1	Assistant storekeeper	900 00
	2	Clerks	900 00
	1	Warehouseman	638 75
	3	.....do	547 50
	2	Watchmen	547 50
		Public warehouses.	
	1	Superintendent of public stores	1,500 00
	1	Clerk to superintendent of public stores	1,000 00
	1	Assistant storekeeper	900 00
	2	Clerks	900 00
	5	Warehousemen	638 75
	2	Watchmen	547 50
		Weighers, gaugers, measurers, inspectors, &c.	
	1	Weigher	1,485 00
	3	Assistant weighers	1,200 00
	1	Foreman to assistant weighers	730 00
	6	Laborers to assistant weighers	540 00
	2	Gaugers	1,485 00
	1	Measurer	1,485 00
	1	Assistant measurer	1,485 00
	1	.....do	1,200 00
	40	Inspectors	1,095 00
	1	Captain of night-watch	800 00
	1	Lieutenant of night-watch	650 00
	26	Night inspectors	547 50
	6	Night watchmen on wharves	547 50
	8	Revenue agents	912 50
	1	Revenue agent at Bristol	547 50
	1	Revenue agent at Lazaretto	547 50
	1	Revenue agent at Chester	547 50
	1	Revenue agent at Marcus Hook	547 50
	4	Bargemen	547 50
	1	Night boatman	547 50
Presque Isle	1	Collector	376 76
	1	Deputy collector and inspector	730 00
Pittsburg	1	Surveyor and inspector	1,741 36
Delaware	1	Collector	977 61
	3	Inspectors	1,095 00
	1	.....do	800 00
	1	.....do	500 00
	2	Messengers	365 00
Baltimore	1	Collector	6,000 00
	1	Deputy collector	2,500 00
	1	Cashier	1,500 00
	2	Clerks	1,200 00
	3	....do	1,100 00

No. 59—Continued.

Districts.	No of persons employed.	Occupation.	Compensation to each person.
more—Continued....	1	Clerk	$183 33
	1	..do	1,000 00
	1	..do	219 44
	3	..do	900 00
	1	..do	850 00
	4	Messengers	553 63
	1	Porter	547 50
	27	Inspectors	1,095 00
	2	Captains	730 00
	2	Watchmen	648 75
	26	....do	547 50
	6	Boatmen	540 00
	1	Storekeeper	1,150 00
	1	....do	1,095 00
	1	Assistant storekeeper	626 00
	2	Clerks	1,000 00
	4	Porters	547 50
	1	Weigher	1,500 00
	2	Deputy weighers	1,000 00
	1	.....do	720 00
	1	Gauger	1,500 00
	1	Measurer	1,500 00
	1	Deputy measurer	1,000 00
	1	.....do	626 00
	2	Appraisers	2,500 00
	1	Examiner and clerk	1,400 00
	1	Clerk	1,000 00
	1	..do	730 00
	1	Porter	547 50
	1	Naval officer	5,000 00
	1	Deputy naval officer	2,000 00
	1	Clerk	1,000 00
	1	Messenger	600 00
	1	Surveyor	4,500 00
	1	Clerk	1,000 00
	1	Messenger	547 50
	1	Appraiser general	2,500 00
	1	Messenger	365 00
	1	Storekeeper at Lazaretto	150 00
polis	1	Collector	291 98
	1	Surveyor	250 00
	1	....do	200 00
	1	....do	150 00
rd	1	Collector	473 20
na	1	Collector	217 29
	1	Deputy collector, &c	365 00
	1	Surveyor	295 00
a Creek	1	Surveyor, &c	150 00
e de Grace	1	Surveyor, &c	140 50
getown, D. C	1	Collector	1,230 77
	1	Deputy collector and inspector	821 25
	1	.....do.....do	820 00
	1	Temporary inspector	200 00
	1	Clerk	500 00
	1	Weigher and gauger	423 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Richmond	1	Collector	$3,400 00
	2	Deputy collectors and inspectors	1,095 00
	2	Inspectors, weighers, and measurers	1,095 00
	1	Guager	148 20
Norfolk and Portsmouth	1	Collector	2,020 34
	1	Deputy collector, inspector, & storekeeper	1,095 00
	1	Clerk	500 00
	1	Naval officer	935 96
	1	Deputy naval officer	730 00
	3	Inspectors	1,095 00
	2	Aids to revenue	34 00
	1	Weigher and guager	1,015 07
	1	Measurer	686 28
	1	Watchman and porter	455 50
	1	Boatman	330 00
	2	....do	192 00
	3	Surveyors	250 00
	1	....do	545 30
Tappahannock	1	Collector	459 75
	1	Deputy collector and inspector	300 00
	1	Surveyor	345 70
	1	....do	188 00
	1	....do	307 50
	1	....do	277 50
	1	....do	164 80
Cherrystone	1	Collector	308 97
	1	Surveyor	422 30
Yorktown	1	Collector	437 05
	1	Surveyor	256 60
Petersburg	1	Collector	1,208 60
	1	Deputy collector	730 00
	1	.....do	21 58
	1	Weigher, gauger, and measurer	1,500 00
	1	Surveyor	500 00
	2	Inspectors	1,095 00
	1	Occasional weigher	375 00
	2	Aids to the revenue	199 00
Alexandria	1	Collector	1,097 42
	1	Deputy collector	1,095 00
	1	Surveyor	300 00
	1	Inspector	1,095 00
	1	....do	743 00
	1	Weigher and measurer	1,500 00
	1	Gauger	17 76
Wheeling	1	Surveyor	869 13
Yeocomico	1	Surveyor and inspector	150 00
Camden, N. C.	1	Collector	824 98
	1	Temporary inspector	336 04
	1	.....do	312 77
	1	.....do	18 00
	2	Appraisers	13 50
	1	Guard	18 00
Edenton	1	Collector	344 25
Plymouth	1	.....do	529 97
	1	Surveyor	150 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
, N. C.—Cont'd.	1	Inspector, gauger, weigher, &c	$104 65
on	1	Collector	598 50
	1	Deputy collector	317 89
	1	Temporary inspector	50 04
	1	Collector	315 85
	1	Inspector, gauger, weigher, &c	329 54
	1	Collector	1,039 90
	1	Deputy collector and inspector	357 33
	1	.....do.....do	360 00
	2	Revenue boats at Ocracoke inlet	240 00
	2	Revenue boats at Hatteras inlet	180 00
N. C.	1	Collector	346 78
	1	Inspector, gauger, weigher, and measurer	99 00
on, N. C.	1	Collector	2,955 00
	1	Naval officer	730 00
	1	Surveyor	735 42
	1	Weigher and gauger	1,500 00
	1	Inspector	600 00
	1	Temporary inspector	715 80
	1	.....do	494 45
	1	.....do	420 00
	1	Messenger	225 00
	1	Boarding officer	480 00
	4	Boatmen	240 00
	1	Collector	6,072 85
	1	Naval officer	2,630 00
	1	Surveyor	1,945 55
	1	Deputy collector	1,500 00
	1	Clerk	1,400 00
	1	...do	1,300 00
	1	Deputy naval officer	1,000 00
	1	Clerk	1,000 00
	1	...do	900 00
	1	Weigher	1,500 00
	1	Gauger	970 69
	1	Measurer	1,500 00
	27	Inspectors	1,095 00
	2	Appraisers	1,500 00
	5	Boatmen	360 00
	1	Messenger	365 00
	2	Porters	200 00
vn, S. C.	1	Collector	606 79
	1	Deputy collector	125 00
S. C.	1	Collector	253 70
	1	.....do	2,180 20
	1	Deputy collector	1,450 00
	1	Naval officer	924 61
	1	Surveyor	873 34
	1	Clerk	1,100 00
	1	...do	800 00
	1	Storekeeper	800 00
	10	Inspectors	1,095 90
	2	Appraisers	1,500 00
	1	Appraisers' porter	360 00
	1	Custom-house porter	600 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Savannah—Continued....	1	Weigher and gauger	$1,500 00
	4	Boat hands	360 00
St. Mary's	1	Collector	706 61
	1	Inspector	200 00
	4	Boat hands	16 00
Brunswick	1	Collector	457 37
	1	Inspector	248 00
Mobile	1	Collector	6,212 21
	2	Inspectors and clerks	1,500 00
	15	Inspectors	1,095 00
	1	.....do	819 00
	1	.....do	597 60
	2	Weighers and measurers	1,500 00
	1	Examiner in aid of the revenue	708 00
Pearl River	1	Collector	327 77
	1	Deputy collector	250 00
Natchez	1	Collector	500 00
Vicksburg	1	.....do	500 00
Pensacola	1	.....do	1,090 00
	1	Inspector	1,095 00
	1	Surveyor	300 00
	1	Boatman	267 50
	2	Boatmen	300 00
St. Augustine	1	Collector	608 00
	1	Deputy collector	730 00
	1	Inspector	500 00
	6	Boat hands	192 00
Key West	1	Collector	1,552 02
	1	Deputy collector and inspector	1,095 00
	1	Inspector	1,095 00
	1	.....do	560 00
	1	Temporary inspector	87 00
St. Mark's	1	Collector	780 00
	3	Inspectors	1,095 00
	4	Boat hands	300 00
St. John's	1	Collector	1,592 00
	3	Inspectors	730 00
	1	Surveyor	300 00
	2	Boat hands	180 00
	2	....do	144 00
Apalachicola	1	Collector	1,313 11
	1	Inspector	1,095 00
	1	....do	819 00
	1	Weigher and gauger	1,500 00
New Orleans	1	Collector	6,400 00
	2	Deputy collector	2,500 00
	4	Clerks	1,800 00
	3	....do	1,500 00
	7	....do	1,400 00
	5	....do	1,100 00
	2	... do	1,000 00
	1	Porter	730 00
	76	Inspectors	1,095 00
	2	Aids of the revenue	730 00
	5	Supernumerary night inspectors	730 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
ans—Continued.	3	Gaugers	$1,500 00
	1	Weigher	1,500 00
	1	Deputy weigher	1,200 00
	1	Measurer	1,500 00
	1	Deputy measurer	1,200 00
	1	Naval officer	5,000 00
	1	Deputy naval officer	2,000 00
	1	Clerk in naval office	1,400 00
	2	....do.....do	1,200 00
	1	....do.....do	900 00
	1	Surveyor	4,500 00
	2	Deputy surveyors	2,000 00
	4	Boatmen	720 00
	12	Boatmen at Belize and Southwest Pass	360 00
	1	Storekeeper	1,500 00
	1	Deputy storekeeper	1,095 00
	7	Warehouse clerks	1,200 00
	7	Warehouse laborers	660 00
	11	....do.....do	600 00
	2	Appraisers	2,500 00
	2	Assistant appraisers	2,000 00
	4	Examiners	1,400 00
	2	Clerks	1,095 00
	1	Messenger	900 00
	6	Laborers	600 00
.....	1	Collector	1,037 60
	1	Deputy collector and inspector	276 00
.....	1	Collector	1,750 00
	1	Inspector	1,095 00
	1	....do	726 00
	2	Deputy collectors	1,000 00
	1	Surveyor	1,000 00
	1	Boarding inspector, weigher, &c	1,200 00
	1	Clerk	1,000 00
	1	Boatman	420 00
.....	1	Collector	1,250 00
	2	Surveyors	500 00
	2	....do	600 00
	2	Deputy collectors and inspectors	1,000 00
	1	....do.....do	500 00
Santiago.....	1	Collector	1,750 00
	2	Deputy collectors and inspectors	1,000 00
	8	....do.....do	800 00
	3	Inspectors	800 00
	16	Mounted inspectors	610 25
	1	Storekeeper	800 00
	3	Clerks	800 00
	1	Boatman	480 00
	1	Messenger	420 00
.....	1	Collector	339 49
	1	Deputy collector and inspector	800 00
	1	....do.....do	433 46
	2	....do.....do	200 00
.....	1	Collector	409 04
	1	Deputy collector and inspector	800 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Sandusky—Continued....	1	Deputy collector and inspector.....	$300 00
	3	.....do.....do.....	200 00
	1	Clerk.....	365 00
Cuyahoga.....	1	Collector.....	731 45
	1	Deputy collector.....	1,000 00
	2	Inspectors.....	600 00
	4	.....do.....	240 00
	1	Clerk.....	600 00
Cincinnati.....	1	Surveyor and inspector.....	3,000 00
	1	Clerk.....	1,200 00
	1	....do.....	600 00
Detroit.....	1	Collector.....	1,618 42
	1	Deputy collector.....	1,000 00
	1	.....do.....	480 00
	1	.....do.....	360 00
	5	.....do.....	240 00
	1	.....do.....	198 00
	1	.....do.....	120 00
	1	Inspector.....	858 00
	1	Inspector, weigher and gauger.....	858 00
	2	Inspectors and clerks.....	600 00
	2	.....do.....	305 62
	8	Inspectors.....	360 00
	6	.....do.....	240 00
	2	.....do.....	265 00
	1	Inspector.....	180 80
	1	.....do.....	150 00
Michilimackinac.....	1	Collector.....	835 88
	3	Deputy collectors and inspectors.....	300 00
	1	.....do.....do.....	400 00
Chicago.....	1	Collector.....	1,250 00
	1	Deputy collector and inspector.....	866 67
	2	.....do.....do.....	360 00
	1	Inspector.....	600 00
	4	.....do.....	258 50
Milwaukie.....	1	Collector.....	1,250 00
	1	Deputy collector.....	720 00
	4	.....do.....	360 00
Oregon.....	1	Collector.....	3,000 00
	1	Deputy collector, clerk, and inspector.....	1,000 00
	3	Surveyors.....	1,000 00
Puget's Sound.....	1	Collector.....	1,077 62
	1	Surveyor.....	1,000 00
	3	Temporary inspectors.....	12 66
	2	Inspectors.....	819 00
	23	Boatmen.....	109 46
Umpqua.....	1	Collector.....	1,012 39
	1	Boat hand.....	385 00
San Francisco.....	1	Collector.....	10,400 00
	1	Appraiser general.....	6,000 00
	2	Appraisers.....	6,000 00
	2	Deputy appraisers.....	3,666 50
	1	Cashier.....	4,000 00
	1	Storekeeper.....	3,334 00
	2	Clerks.....	3,800 00

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
rancisco—Continued	2	Clerks	$3,600 00
	2	Assistant appraisers	2,739 50
	7	Clerks	3,200 00
	21	..do	2,710 57
	3	..do	2,145 66
	1	Watchman and superintendent of laborers	2,160 00
	5	Messengers	1,432 40
	14	Watchmen	1,502 07
	1	Laborer	900 00
	17	....do	2,215 82
	85	Inspectors	2,164 35
	2	Weighers, measurers, and gaugers	3,600 00
	8	.....do.....do	3,055 75
	1	Measurer	2,920 00
	1	Surveyor	7,000 00
	1	Deputy surveyor	4,000 00
	1	Clerk	3,250 00
	1	..do	3,150 00
	2	..do	1,300 00
	1	Messenger and porter	1,800 00
	1	Naval officer	8,000 00
	1	Deputy naval officer	4,000 00
	2	Clerks	3,600 00
	1	..do	3,300 00
	3	..do	3,000 00
	1	Porter and messenger	1,560 00
a	1	Collector	3,147 65
	2	Deputy collectors	2,920 00
	1	....do.....do	2,374 00
	1	Inspector	2,190 00
	1	....do	774 00
	1	....do	642 00
	1	....do	150 00
	3	Boatmen	960 00
	1	Weigher and gauger	1,020 22
aquin	1	Collector	3,000 00
	1	Deputy collector	2,190 00
	4	Inspectors	997 50
ıento	1	Collector	3,000 00
	2	Inspectors	1,290 00
	1	....do	300 00
iego	1	Collector	3,000 00
	1	Deputy collector	2,920 00
	1	Inspector	1,524 00
	2	Surveyors	2,000 00
rey	1	Collector	3,000 00
	1	Deputy collector	372 00
	1	Inspector	1,458 00
	1	....do	748 00
	1	....do	142 00
ıota	1	Collector	1,200 00
	1	Deputy collector and inspector	800 00
ille	1	Surveyor, &c	2,702 39
lle	1	....do	902 06
ıis	1	....do	979 73

No. 59—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Knoxville	1	Surveyor, &c.	$350 00
St. Louis	1	do	3,000 00
	2	Aids	720 00
	1	Clerk	453 66
Evansville	1	Surveyor, &c.	610 57
New Albany	1	do	1,249 83
Alton	1	do	1,776 86
Galena	1	do	366 25
Quincy	1	do	71 15
Burlington, Iowa	1	do	350 00

F. BIGGER, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 28, 1854.

No. 60.

CIRCULARS ISSUED SINCE DATE OF LAST REPORT.

GENERAL INSTRUCTIONS—No. 15.

To Collectors of the Customs.

TREASURY DEPARTMENT, *December* 18, 1853.

SIR: I have reason to believe that there are material defects in the forms and times of rendering the returns required of collectors by the act of the 20th February, 1820, as well as in the mode of entering, keeping and exhibiting the matter contained in the same in the Register's office; and desirous to introduce such improvements as may be practicable and may secure greater exactness and promptitude in the exhibits required by the act, my object in addressing you is to obtain such information and aid as may be conducive to that end.

There is now much diversity on the part of collectors in reporting the articles imported, and, consequently, delay and difficulty in the Register's office in assimilating and distributing such articles to recognised species or classes. To remedy this evil, it seems to me to be necessary for the department to frame a nomenclature of articles; to notify the list to all collectors for their observance, and for it to be varied only by authority, from time to time, as the importation of new articles, to be reported by collectors, or other circumstances, shall render expedient. To enable the department to construct a proper nomenclature, I will thank you, as soon as may be, to transmit to this department a table, in alphabetical order, showing—

1st. The names of each variety of all articles imported, whether enumerated or non-enumerated, subject to duty, or free.

2d. The commercial or scientific denomination of the general class to which such variety belongs.

3d. The place of growth, production or manufacture.

4th. The rate of duty, if any, on such article.

5th. Such information of the character of articles not in common or familiar use, and of the purposes to which they are most usually applied, as it may be in your power to furnish. Appended to this list you will add a list of such articles as, in your opinion, may be aggregated or classified, for the reasons contained in the proviso to the third section of the act referred to; and a similar list, and appendix, of the articles exported. At the same time it may be proper to revise and re-arrange the list of countries to and from which our commerce passes; and I will thank you to look into this branch of the subject also, and favor me with a table, in alphabetical order, of the places proper, in your opinion, to be recognised and established as the places of trade contemplated by the act in these returns.

It is understood that a difference of practice prevails, likewise, in respect to the times when the importation is assumed, in the returns,

to take place. With a view to the most proper rule upon this subject, and especially to uniformity between the different custom-houses, I will thank you to state what the practice of your district is in this regard; and if your opinion, upon inquiry, shall be in favor of continuing such practice, the grounds of such opinion.

The same in respect to the time when it is assumed the exports take place.

I am not aware that any change except in the time of rendition is required in the present mode of returning, registering, or exhibiting the tonnage; but if any defect in it occurs to you, and you can suggest an improvement, it will be acceptable to the department for you to do so.

It is proposed that the returns of commerce and navigation shall be made, as at present, for quarters, but that they shall be made as soon as possible after the close of the quarter to which the return refers, instead of being delayed as at this time, for weeks, and even months together. You will please inform me if the business cannot be so conducted in your office, from day to day, as that the returns may be made within a period of from one to five days, according to the business of your district.

The last point will be to secure the most ready and exact mode of keeping and rendering these returns in the several districts, and of registering and exhibiting the results at the treasury. The probability is, there is much diversity in the various custom-houses in this particular. Also, you will please explain the mode observed in your office, sending copies of the forms used, and the reasons that in your judgment recommended such forms over others.

I am, very respectfully,

To the collector of .

GENERAL REGULATIONS—No. 16.

To collectors and other officers of the customs.

TREASURY DEPARTMENT,
February 14, 1854.

This department has been officially advised of recent attempts to evade the revenue laws by the clandestine introduction of dutiable merchandise in the baggage of persons arriving in the United States from abroad.

The special attention of collectors and other officers of the customs is, therefore, called to the provisions of the 46th section of the act of 2d March, 1799, entitled "An act to regulate the collection of duties on imports and tonnage."

The said act requires all baggage to be entered for duty, and the proper oath to be administered.

The baggage must be duly entered as required by said act.

The said act also authorizes the surveyor of the customs to examine,

or cause to be examined by the proper officer, the contents of the baggage, and a report to the collector of the dutiable articles found therein.

This examination must be made, and the dutiable articles found therein reported to the collector in writing, without knowledge to the owner of the baggage, or person making the entry thereof, of the opinion of the examining officer.

All articles subject to duty found in the baggage, and not mentioned to the collector at the time of entry, by the person making the same, will, in accordance with the provisions of the 46th section of the act of 2d March, 1799, be forfeited, and the person in whose baggage such dutiable articles are found will, moreover, forfeit and pay treble the value thereof.

At ports where there are no surveyors, collectors of the customs will make, or cause to be made, the examinations of baggage prescribed by law and these instructions.

The department deems it necessary earnestly to enjoin on all collectors and other proper officers of the customs, the duty of making, or causing to be made, such examination of articles imported from abroad, and purporting to be baggage, as will insure the protection of the revenue, without causing unnecessary delay or embarrassment to persons arriving in the United States from foreign countries.

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL INSTRUCTIONS—No. 17.

To consuls of the United States in the island of Porto Rico.

TREASURY DEPARTMENT,
February 15, 1854.

SIR: Information has been received at this department, that by an ordinance of the government of the island of Porto Rico, issued under date of 24th of Sptember, 1853, establishing a legal value upon various coins, the value of the "United States silver dollar" is fixed at one dollar and twelve and one-half cents, as compared with the Macuquino currency of that island. Under these circumstances, and while said ordinance remains in force, you are instructed, in granting future consular certificates for invoices of goods made out in the Macuquino currency, to state that twelve and one-half per cent. is the existing rate of exchange in favor of the United States silver dollar.

JAMES GUTHRIE,
Secretary of the Treasury.

Sent to GEO. LATIMER, *Consul at St. Johns.*
JAMES C. GALLAHER, *Consul at Ponce.*
FR. W. PRESTON, *Com. Agent at Guayama.*

GENERAL INSTRUCTIONS—No. 18.

To collectors and other officers of the customs.

TREASURY DEPARTMENT,
February 18, 1854.

Collectors and officers of the customs are instructed that importations of teas, the production of China, taken on board American or other vessels entitled to the privileges of American vessels, from Chinese junks or boats in the Chinese seas, are considered by this department as importations, within the meaning of the law, from the country of production, and, as such, entitled to entry free of duty, under Schedule I of the tariff act of July 30th, 1846.

Whenever, therefore, satisfactory evidence shall be presented at the time of entry of any such teas, that they were actually received on board the vessel in which imported, from Chinese junks or boats in Chinese waters, having never been landed in any other country, you are authorized and directed to admit the same free of duty.

JAMES GUTHRIE,
Secretary of the Treasury.

Sent to collectors of principal ports.

GENERAL REGULATIONS—No. 19.

To collectors and other officers of the customs.

TREASURY DEPARTMENT,
March 7, 1854.

Your particular attention is called, and strict observance enjoined, to the following regulations and forms prescribed for carrying into effect the provisions of the act approved 3d of March, 1849, "requiring all moneys receivable from customs, and from all other sources, to be paid immediately into the treasury, without abatement or reduction, and for other purposes."

The gross amount of all duties received from customs must be deposited *daily* by the officer receiving the same in the following manner, to wit:

First. At ports where assistant treasurers are established by law, the money will be deposited with such officers, and certificates in triplicate taken for such deposites.

Second. At ports where no assistant treasurers are established, the collectors, and surveyors acting as collectors of the customs, being designated depositaries in pursuance of law, the gross amount of moneys received by them respectively from customs will remain in the hands of such officers as depositaries, and be passed to the credit of the Treasurer of the United States, and be faithfully kept by such officer, subject exclusively to the payments of drafts drawn by said Treasurer upon such officer in pursuance of law.

The officer thus acting as depositary of moneys received by him

from customs will charge himself, in an account to be kept by him as a depositary, with the moneys passed to the credit of the Treasurer of the United States, and will credit himself with the amount in his account of the customs.

To meet payments of expenses of collecting the revenue from customs, debentures or drawbacks, bounties, allowances, excess of deposite for unascertained duties, for the support of light-houses, and the maintenance of sick and disabled seamen, the collectors, and surveyors acting as collectors, being constituted, in pursuance of the act under consideration, disbursing agents, money for these objects will be furnished them, at certain prescribed periods, out of appropriations of money in the treasury, in accordance with the regulations, returns, forms, and estimates applicable to each particular case, as hereunto annexed, lettered from "A" to "I" inclusive.

You will perceive that the forms for estimates of amounts required to defray the *expenses of collecting the revenue, for the payment of debentures or drawbacks, bounties*, and allowances, and to *refund excess of deposites* for *unascertained duties*, require them to be made *monthly*, and the form of the account current embracing these disbursements provides that it be rendered *monthly*.

For the amounts required for the *support of light-houses*, and the *maintenance* of sick and *disabled seamen*, your estimates and accounts will be rendered *quarterly*, as heretofore. Your accounts of customs will be rendered *monthly*.

The estimates for all these purposes you will forward to the Commissioner of Customs, except for light-houses, which must be sent to the Light-house Board.

The form of the weekly statement of moneys received and deposited contemplates that your deposites to the credit of the Treasurer of the United States will always be the precise amount received by you. You will transmit one of these statements weekly to the Treasurer of the United States, and another to the Secretary of the Treasury, except at ports where the receipt of the Assistant Treasurer is transmitted daily to the department.

The moneys required to be paid immediately into the treasury do not embrace official fees for entrance and clearance of vessels, taking bonds, granting permits, issuing custom-house documents, &c., or moneys received for fines, penalties, and forfeitures. The former will be retained in the hands of the officer receiving the same, and be accounted for as heretofore; and the latter, likewise, retained for a period of three months; and, if not remitted by the Secretary of the Treasury in conformity with law, all sums thus received will, at the expiration of said period, be paid into the treasury like other moneys.

JAMES GUTHRIE,
Secretary of the Treasury.

FORM A.—ESTIMATES.

The following sums are required by , collector of the customs and disbursing agent of the treasury for the district of , to defray the expenses of collecting the revenue in said district during the month of , 18 , viz:

	For pay of inspectors, at $3 per day, (stating the time employed.)		
	For pay of inspectors, at $2 per day.		
	Do.... night inspectors, at $1 50 per day.		
	Do.... inspectors at , at $ per day		
	Do.... weighers.		
	Do.... gaugers		
	Do.... measurers		
	For official expenses of weighers		
	Do..... do..... gaugers		
	Do..... do..... measurers		
	For pay of surveyors at		
	For revenue cutters, per detailed statement herewith		
	For revenue boats, per detailed statement herewith.		
	In relation to appraisements, per requisition of appraisers		
	For rents of public warehouses		
	For expenses of cartage, labor, &c., at public warehouses		
	For salaries of storekeeper, assistants, and clerks.		
	For contingent expenses—repairs of scales, &c...		
	For naval officer, to supply deficiency of fees, per his requisition		
	For surveyor, to supply deficiency of fees, per his requisition		
	For collector—estimated commissions on moneys collected		
	For collector—to supply deficiency of emoluments to pay clerks, &c		
		$	

DISTRICT OF , *Collector's Office,* , 18 .

, *Collector and Disbursing Agent.*

FORM B.—ESTIMATES.

The following sums are required by , collector of the customs and disbursing agent of the treasury for the district of , for the payment of drawbacks, bounties, and allowances, during the month of , 18 , under the appropriation made in the second section of the act "requiring all moneys receivable from customs, and from all other sources, to be paid immediately into the Treasury," &c., approved March 3, 1849, viz:

	Drawbacks on domestic refined sugar	
	Bounties on pickled fish exported.	
	Allowances	
		$

DISTRICT OF , *Collector's Office,* , 18 .

, *Collector and Disbursing Agent.*

FORM C.—ESTIMATES.

The following sum is required by , collector of the customs and disbursing agent of the treasury for the district of , to be applied towards repayments to importers of excesses of deposites for duties unascertained, under the appropriation made in the second section of the act of March 3, 1839, for the month of , 18 .

Estimated amount of excesses that will be called for during the month of , 18	$

DISTRICT OF , *Collector's Office,* , 18 .

, *Collector and Disbursing Agent.*

FORM D.—ESTIMATES.

The following sums are required by , superintendent of light-houses in the district of , for the support of light-houses, &c., during the quarter ending , 18 , viz:

Oil, tube-glasses, &c.....	
Repairs and incidental expenses.....	
Salaries of keepers and assistants.....	
Salaries of keepers of floating lights.....	
Seamen's wages, repairs and supplies for floating lights.....	
Beacons, buoys, chains, sinkers, &c.....	
Expenses of visiting light-houses.....	
Superintendent's commissions.....	
	$

, *Superintendent.*

DISTRICT OF .

FORM E.—ESTIMATES.

The following sum is required by , agent of marine hospital in the district of , for the maintenance of sick and disabled seamen in said district during the quarter ending , 18 , viz:

Board of seamen.....	
Medicines.....	
Burials.....	
Compensation of superintendent, steward, physician, and nurses.....	
Commission at 1 per cent.....	
	$

District of .

Agent.

FORM F.—DEPOSITES.

No. .—*Statement of moneys received by , collector of the customs for the district of , and deposited by him to the credit of the Treasurer of the United States, from the to the , 18 .*

Received.	Dolls.	Cts.	Date of deposite.	With whom deposited.	Dolls.	Cts.
Duties on imports.....						
Duties on tonnage.....						
Hospital money.....						
Storage, &c.....						
Other receipts, viz:						
Total amount.....	$			Total amount.....	$	

DISTRICT OF ,

Collector's Office, 18 .

, *Collector.*

NAVAL OFFICE, 18 .

I certify that this statement has been examined, and compared with the records of this office, and found to be correct.

, *Naval Officer.*

DR. *ing , under official bond, dated .* CR.

To amount of moneys deposited to the credit of the Treasurer of the United States, per statement and vouchers.....		By balance due the United States ,18	
Balance due the United States.....		By amount of duties on imports in American vessels....per abstract.	
		By amount of duties on imports equalized.....do.....	
		By amount of duties on imports in other foreign vessels...do.....	
		By amount of duties on merchandise withdrawn from warehouse, imported in American vessels.....do.....	
		By amount of duties on imports in equalized vessels.....do.....	
		By amount of duties on imports in other foreign vessels....do.....	
		By amount transferred from other districts.....do.....	
		Ay amount of duties on the tonnage of foreign vessels.....do.....	
		By amount of light money on foreign vessels.....do.....	
		By amount of hospital money received.....do.....	
		By amount of extra tonnage duties on Spanish vessels.....do.....	
		By amount of interest on duties.....do.....	
		By amount of additional duties under section 8, act July 30, 1846.....do.....	
		By amount of fines, penalties, and forfeitures.....do.....	
		By amount of excess of deposites for duties unascertained...do.....	
		By amount of storage, cartage, labor, &c., received.....do.....	
		By am'nt of net proceeds of sales of unclaimed merchandise..do.....	
		By amount of duties on unclaimed merchandise sold.....do.....	
		By amount of interest on said duties.....do.....	
		By amount of surplus unclaimed of goods sold that remained in warehouse over one year.....do.....	
		By amount of duties on goods sold that remained in warehouse over one year.....do.....	
	$		$
		By balances brought down, consisting of	

District of . Collector's Office, , 18 .

Collector.

FORM H.—ACCOUNT CURRENT.

The United States in account current with , *collector and disbursing agent of the treasury at the port of* , *for the month of* , 18 , *under official bond dated* , 18 .

Dr.		Cr.	
To amount of payments to inspectors, weighers, gaugers, and measurers.....per abstract.		By balance due the United States from last account.....	
To amount of official expenses of weighers, gaugers, and measurers....do.....		By treasury draft No. , on warrant No. , for expenses of collecting the revenue.....	
To amount of disbursements for revenue cutters.....do.....		By treasury draft No. , on warrant No. , for the payment of debentures or drawbacks, bounties, and allowances.	
To amount of disbursements for revenue boats.....do.....		By treasury draft No. , on warrant No. , for repayment of excess of deposites for unascertained duties.....	
To amount of disbursements in relation to appraisements.....do.....		By treasury draft No. , on warrant No. , for compensation of special examiner of drugs.....	
To amount of disbursements on account of contingent expenses.....do.....			
To amount of disbursements on account of public warehouses.....do.....			
To amount of payments to surveyors at .....per voucher.			
To amount of payments to naval officer, to supply deficiency of emoluments.....do.....			
To amount of payment to surveyor, to supply deficiency of emoluments.do.....			
To amount of payment to collector, to supply deficiency of emoluments do.....			
To amount of collector's commissions on $, amount deposited to the credit of the Treasurer of the United States this month, at per cent.....			
To amount of debentures paid on goods exported.....per abstract.			
To amount of drawback paid on domestic refined sugar.....do.....			
To amount of bounties paid to fishing vessels.....do.....			
To amount of allowances paid.....do.....			
To amount of excess of deposites refunded.....do.....			
To amount of payment of special examiner of drugs.....per voucher.			
Balance due the United States.....	$		$
		By balance brought down.....	

Custom-house, , 18 . *Disbursing Agent*

The Treasurer of the United States in account current with , *collector of the customs, and designated depositary of public moneys for the district of* .

DR. CR.

18	To draft No. as the case may be. { On Treasury, / War, or / Navy, warrant No. ..... $		18 [Date of last return.]	By balance from return of this date..... $
	Transfer draft No. , in favor of			A. B., [*his capacity of office,*] for account of C. D. [*And any further explanation to identify the transaction.*]
				E, F., repayment to the treasury on account of G. H., of county, State of . for a patent fee, [*state the invention or improvement,*] or for a caveat, [*state the invention or improvement,*] or for a renewal, &c.....
				J. K., collector, on account of customs, or receiver, on account of sales of lands .....
				L. M., [*on account of any miscellaneous subjects, such as interest for coupons on bonds, stocks, &c., stating to what account the interest, &c., belongs.*].
				Transfer draft No. on .....
	Balance.....		[Date of Saturday.]	By balance to next return.....
	Separate and distinct accounts must be kept of all moneys deposited to the credit of the *Treasurer for the service of the General Post Office Department*, and separate returns made thereof, with such designation in the caption.			Office at , 185 [*Signature.*]

No. *Office of the Collector of the Customs, and designated Depositary of Public Moneys at* , 18 .

I certify, that [*here insert name of depositor*] has this day deposited to the credit of the Treasurer of the United States dollars and cents, on account of [*here insert source of receipt and party, if other than depositor, to be credited to the Treasurer of the United States*] for which I have signed duplicate receipts.

[*Signature.*]

GENERAL REGULATIONS—No. 20.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *March* 30, 1854.

The annexed copy of an act of Congress, entitled "An act to extend the warehousing system by establishing private bonded warehouses, and for other purposes," approved the 28th instant, is herewith transmitted for the information and government of collectors and other officers of the customs.

There are several important provisions of this act which require a modification of the warehousing regulations of the 17th February, 1849. These regulations, however, in other respects will continue in force until modified or revoked by further instructions.

It will be perceived that by the provisions of the 4th section of this act, imported merchandise duly entered after its date for warehousing under bond may continue in warehouse without payment of duties thereupon for a period of three years from the date of original importation. It may be withdrawn at any time within that period, either for consumption on due entry therefor and payment of duties and charges, or for exportation without the payment of duties. When withdrawn for exportation, however, the storage and charges due on the merchandise so withdrawn must be paid.

When duties shall have been paid on merchandise entered for consumption, they cannot be refunded on the exportation of the merchandise without the limits of the United States; nor can any abatement of duties be granted, or allowance made, for or on account of any injury, damage, deterioration, loss, or leakage sustained by merchandise while in deposite in any public or private bonded warehouse established or recognised by the act.

In pursuance of the provisions of the same section, the bond given on the entry of the merchandise for warehousing will be according to the annexed form A.

The extension of the warehousing period to three years, it will be perceived, is made applicable to merchandise bonded before the passage of the act and still remaining in warehouse. Any goods, wares, and merchandise, therefore, which may be in warehouse under bond on the receipt of these instructions, will be permitted to remain therein for the period of three years from the date of original importation, and may, at any time within that period, be withdrawn for consumption on payment of duties and charges, or for exportation on payment of such storage and charges as may be due thereon.

It must be distinctly understood, however, that when any bond given before the passage of this law, for any merchandise still remaining in warehouse, reaches maturity, the owner or importer, if he desires to avail himself of the warehousing period as now extended, must give a new and satisfactory bond according to form A, when the former bond will be cancelled.

The particular attention of collectors, and other officers of the customs, is called to the very important provisions of the 5th and 6th sec-

tions of the act which regulate the transportation of merchandise in bond.

The following routes for the transportation of merchandise in bond, from one port of entry to another port of entry or delivery, have been authorized by the Secretary of the Treasury, to wit:

From the ports of Boston, New York, Philadelphia, and Baltimore, to Pittsburg, Wheeling, Cincinnati, Louisville, St. Louis, Nashville, Natchez, Evansville, New Albany, Burlington, Vt., Sackett's Harbor, Rochester, Oswego, Lewiston, Buffalo, Ogdensburg, Plattsburg, Cape Vincent, Erie, Toledo, Sandusky, Cleveland, Detroit, Michilimackinac, Chicago, and Milwaukie, by canal, railroad, river, or lake, wholly or in part, as the party may select in his entry.

Also, from a port or ports on the Atlantic to any other port on the Atlantic, Gulf of Mexico, or the Pacific, or *vice versa*, by such route and conveyance as the party in his entry may select.

Also, from the port of New Orleans to any port of entry or delivery on the Mississippi and its tributaries, and by such conveyance and route as the party in his entry shall select.

Also, from the ports of Charleston and Savannah to the ports of Knoxville, Nashville, and Memphis.

Whatever mode of transportation may be adopted, whether by land or water, or partly by land and partly by water, if the port to which the merchandise is to be transported in bond be not more than three hundred miles distant, by the route proposed, from the port at which it is entered for transportation, thirty days will be allowed; but if the distance be more than three hundred miles, sixty days will be allowed for the transportation and delivery of the merchandise at its port of destination. But six months will be allowed for the transportation of merchandise in bond between the Atlantic and Pacific ports of the United States, around Cape Horn, and three months by other routes between those points.

The period thus prescribed will be carefully inserted in each case in the transportation bond, which will be according to the annexed form B.

Each entry for transportation of bonded merchandise must contain a designation of the route by which it is to be transported.

Collectors of the customs will report weekly to the department all the entries for transportation of merchandise in bond which have been made at their respective ports during the week, as well as the entries made for the warehousing, during the week, of merchandise transported thither in bond from other ports, according to the annexed forms C and D.

On the entry for rewarehousing of the merchandise, on arrival at its destined port under transportation bond, the bond taken will be according to form E; and the collector will immediately transmit the notice prescribed (per form 17) in the regulations of the 17th February, 1849, to the collector at the port of withdrawal, in order that the transportation bond may be duly cancelled.

When warehousing and transportation are combined in one entry, as prescribed in the 22d section of those regulations, the bond taken will be according to the annexed form F.

Care must be taken promptly to forward to the collector of the port to which merchandise entered for transportation in bond is destined, the triplicate copy of the entry for withdrawal and transportation, as prescribed in the regulations of the 17th February, 1849, on which will be distinctly noted the time limited in the bond for the transportation and delivery of the merchandise; and should there be no delivery within the time thus prescribed and limited, the collector at the port to which the merchandise was entered for transportation will promptly notify the collector at the port of withdrawal of the non-delivery who will at once demand payment, or, upon failure thereof, pass over the transportation bond to the United States district attorney for suit, and the proper proceedings will be taken to enforce the forfeitures prescribed in the sixth section of the annexed act.

JAMES GUTHRIE,
Secretary of the Treasury.

—

[PUBLIC, No. 15.]

AN ACT to extend the warehousing system by establishing private bonded warehouses, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, any goods, wares, or merchandise subject to duty, with the exception of perishable articles, also gunpowder, fire-crackers, and other explosive substances, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused goods of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused goods, such place of storage to be designated on the warehouse entry at the time of entering such merchandise at the custom-house: *Provided*, That such private warehouse shall be used solely for the purpose of storing warehoused goods, and shall have been previously approved by the Secretary of the Treasury, and have been placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in said warehouse, and all the labor on the goods so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, at the expense of the aforesaid owner or proprietor: *And provided further*, That cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods, and lumber, may, at the discretion of the Secretary of the Treasury, be constituted bonded warehouses for the storage of such articles, under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults aforesaid shall be exclusively appropriated to the storage of wines or

distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom-house and the owner or proprietor of the cellars or vaults shall be placed.

SEC. 2. *And be it further enacted*, That unclaimed goods, wares, or merchandise required by existing laws to be taken possession of by collectors of the customs, may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this act; and all charges for storage, labor, and other expenses accruing on any such goods, wares, or merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the aforesaid charges shall be paid by the collector out of the proceeds of the sale thereof, before paying such proceeds into the treasury, as required by existing laws. And any collector of the customs is hereby authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed goods, wares, or merchandise deposited in public warehouse, whenever the same may from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient, on a sale thereof, to pay the duties, storage, and other charges, if suffered to remain in public store for the period now allowed by law in the case of unclaimed goods.

SEC. 3. *And be it further enacted*, That before any of the stores or cellars aforesaid, owned or occupied by private individuals, shall be used as a warehouse for merchandise imported by other merchants or importers, the owner, occupant, or lessee thereof shall enter into bond, in such sums and with such sureties as may be approved by the Secretary of the Treasury, exonerating and holding the United States and its officers harmless from or on account of any risk, loss, or expense of any kind or description, connected with or arising from the deposite or keeping of the merchandise in the warehouse aforesaid; and all imports deposited in any public or private warehouse authorized by this act, shall be at the sole and exclusive risk and expense of the owner or importer.

SEC. 4. *And be it further enacted*, That all goods, wares, and merchandise which may be hereafter duly entered for warehousing under bond, and likewise all merchandise now remaining in warehouse under bond, may continue in warehouse, without payment of duties thereupon, for a period of three years from the date of original importation, and may be withdrawn for consumption on due entry and payment of the duties and charges, or upon entry for exportation, without the payment of duties, at any time within the period aforesaid; in the latter case, the goods to be subject only to the payment of such storage and charges as may be due thereon: *Provided, however*, That where the duties shall have been paid upon any goods, wares, or merchandise entered for consumption, said duties shall not be refunded on exportation of any such goods, wares, or merchandise without the limits of the United States: *And provided further*, That there shall be no abatement of the duties or allowance made for any injury, damage, deterioration, loss, or leakage

sustained by any goods, wares, or merchandise, whilst deposited in any public or private bonded warehouse established or recognised by this act.

SEC. 5. *And be it further enacted*, That any goods, wares, or merchandise, duly entered for warehousing, may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection district of the United States, and be transported to a bonded warehouse in any other collection district within the same, and rewarehoused thereat; and any such goods, wares, or merchandise may be so transported to their destination wholly by land or wholly by water, or partly by land and partly by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory; and for the purpose of better guarding againt frauds upon the revenue on foreign goods transported between the ports of the Atlantic and those of the Pacific, overland through any foreign territory, the Secretary of the Treasury be, and he is hereby, authorized to appoint special sworn agents as inspectors of the customs, to reside in said foreign territory where such goods may be landed or embarked, with power to superintend the landing or shipping of all goods passing coastwise between the ports of the United States on the Pacific and Atlantic, and whose duty it shall be, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of any frauds upon the revenue: *Provided*, That the compensation paid to said inspectors shall not in the aggregate exceed five thousand dollars per annum.

SEC. 6. *And be it further enacted*, That the Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of goods, wares, and merchandise, from a port in one collection district to a port in another collection district in the United States, as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver, within the time limited, any such bonded goods, wares, and merchandise, to the collector at the designated port, an additional duty of one hundred per cent. shall be levied and collected, which additional duty shall be secured by such bond, or said goods, wares, and merchandise, may be seized and forfeited for such failure; and any steam or other vessel, or vehicle, transporting such bonded goods, wares, and merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture.

SEC. 7. *And be it further enacted*, That all leases of stores now held by the United States for the purpose of storing warehoused or unclaimed goods, shall, on the shortest period of termination named in said leases, be cancelled, and no leases shall be entered into by the United States for any stores for the storage of warehoused or unclaimed goods at any port where there may exist any private bonded warehouses, after the first day of July, eighteen hundred and fifty-five: *Provided*, That nothing herein contained shall be construed to prevent the leasing or hiring of such buildings or accommodations as may be required for the use of the United States appraisers for the due examination and appraisal of

imported merchandise at the ports where such officers are provided by law; nor to prohibit the leasing or hiring by collectors of the customs, for short periods, with the approval of the Secretary of the Treasury, of such stores as may be required for custom-house purposes at any of the smaller revenue ports of the United States: *Provided*, That no collector or other officer of the customs shall enter into any contract or agreement for the use of any building to be thereafter erected as a public store or warehouse, and no lease of any building to be so used shall be taken for a longer period than three years, nor shall rent be paid in whole or in part in any case in advance.

SEC. 8. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized, upon production of satisfactory proof to him of the actual injury or destruction, in whole or in part, of any goods, wares, or merchandise, by accidental fire or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or while in transportation under bond from the port of entry to any other port in the United States, to abate or refund, as the case may be, out of any moneys in the treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be.

SEC. 9. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, for the due execution of this act, as he may deem to be expedient and necessary; and all acts and parts of acts conflicting with this act are hereby repealed.

Approved March 28, 1854.

FORM A.

Know all men by these presents, That we, —— ——, —— ——, are held and firmly bound unto the United States of America, in the sum of —— dollars, to be paid to the United States: for the payment whereof, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this — day of ——, in the year of our Lord one thousand eight hundred and fifty ——.

The condition of this obligation is such, That if the above bounden —— ——, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of three years, to be computed from the date of the importation of the goods, wares, and merchandise hereafter mentioned, well and truly pay, or cause to be paid, unto the collector of the customs for the port of ———, for the time being, the sum of —— dollars, or the amount of duties to be ascertained as due and owing on goods, wares, and merchandise imported

by ——, in the ———, —— —— master, from ——, consisting of —— —— ——, or shall, in the mode prescribed by law, on or before the expiration of the three years aforesaid, withdraw the said goods from the public stores, where they may be deposited at the port of ———, then this obligation is to be void; otherwise to remain in full force and virtue.

Sealed and delivered in presence of }
}

FORM B.

This transportation bond witnesseth: That —— —— has this day withdrawn from the warehouse at ———, the merchandise, as per margin, of the value of $——, and the duty on which is $——, for transportation to the port of ———. Now the undersigned, for themselves, their heirs and assigns, covenant and agree with the United States to transport and deliver said merchandise to the proper officer of the customs at said port, within ——— days, or, failing to do so, to pay to the proper collecting officer of the United States, at the port from which the merchandise was withdrawn, the said duty of $——; and the additional duty of $——, imposed by the act of Congress approved the 28th day of March, in the year of our Lord one thousand eight hundred and fifty-four.

[*Here specify merchandise.*]

Sealed with our seals, this ——— day of ———, in the year of our Lord one thousand eight hundred and fifty——.

Sealed and delivered in the presence of }
}

[SEAL.]
[SEAL]

FORM C.

Report of merchandise entered for transportation in bond at the port of ——.

Name of importer or owner.	Description of merchandise.	Date of transportation entry.	Where destined.

FORM D.

Report of merchandise rewarehoused at the port of ——.

Name of importer or owner.	Description of merchandise.	Date of warehousing entry.	From what port transported.

FORM E.

w all men by these presents, That we, —— ——, —— ——, are
nd firmly bound unto the United States of America, in the sum
- dollars, to be paid to the United States; for the payment where-
bind ourselves, our heirs, executors, and administrators, jointly
verally, firmly by these presents. Sealed with our seals, dated
—— day of ———, in the year our Lord one thousand eight
ed and ——.

condition of this obligation is such, That if the above bounden
——, or either of them, or either of their heirs, executors or ad-
rators, shall, on or before the expiration of three years, to be com-
from the day of the original importation of the goods, wares, and
andise enumerated herein, well and truly pay, or cause to be
unto the collector of the customs for the port of ———, for the
eing, —— dollars, or the amount of duty to be ascertained as
ıd owing on goods, wares, and merchandise entered this day for
ousing by ———, consisting of —— —— ——, or shall on or be-
ıe expiration of the three years aforesaid, in the mode prescribed
v, withdraw the said goods, wares, and merchandise from the
ouse at the port of ———, then this obligation to be void; other-
to remain in full force and virtue.

l and delivered in presence of }

[SEAL.]
[SEAL.]

FORM F.

This transportation bond witnesseth: That —— —— has this day entered at the custom-house at ———, for warehouse and transportation in bond to the port of ———, the merchandise, as per margin, imported by ——— in the ——, ——— master, from ———, of the value of $——, and the duty on which is $——.

re specify handise.] Now, the undersigned, for themselves, their heirs, and assigns, covenant and agree with the United States to transport and deliver said merchandise to the proper officer of the customs at said port, within —— days, or, failing to do so, to pay to the proper collecting officer of the United States, at the port from which the merchandise was withdrawn, the said duty of $——, and the additional duty of $——, imposed by the act of Congress approved the 28th day of March, in the year of our Lord one thousand eight hundred and fifty-four.

lled with our seals this ——— day of ———, in the year of our
one thousand eight hundred and ——.

d and delivered in the presence of }

[SEAL.]
[SEAL.]

GENERAL INSTRUCTIONS—No. 21.

To collectors and other officers of the customs.—Macuquino currency, island of Porto Rico.

TREASURY DEPARTMENT,
April 10, 1854.

Satisfactory information having been received at this department, that by an ordinance of the government of the island of Porto Rico, issued under date of the 24th September, 1853, establishing the legal value of various coins, the value of the United States silver dollar is fixed at one dollar and twelve and a half cents, as compared with the Macuquino silver dollar of that island, the consuls of the United States at ports of the said island of Porto Rico have been instructed, under date of the 15th February last, in granting consular certificates for invoices made out in the Macuquino currency, while said ordinance continues in force, to certify accordingly, to the rate of exchange in favor of the United States silver dollar.

You will be governed by these views in the estimate of duties on invoices of goods arriving at your port from said island, where the said invoices are so made out in the said Macuquino currency.

JAMES GUTHRIE,
Secretary of the Treasury.

———— ————,
Collector of the Customs.

GENERAL INSTURCTIONS.—No. 22.

To collectors and other officers of the customs.—Macuquino currency, island of Porto Rico.

TREASURY DEPARTMENT,
May 1, 1854.

Since the date of the general instructions No. 21, transmitted to you on the 10th ultimo, this department has been advised by the consul of the United States at St. John's, in the island of Porto Rico, that the authorities of that island had determined, on the 20th March last, that, after that date, the value of the silver dollar of the United States, of the coinage of 1853 and after, should be at the rate of one hundred and eight cents Macuquino, or eight per cent. premium over the Macuquino currency of the said island of Porto Rico.

You will be regulated accordingly in your estimate of duties on invoices of goods from said island arriving at your port.

JAMES GUTHRIE,
Secretary of the Treasury.

CIRCULAR.—No. 23.

To collectors and surveyors of the customs, registers, and receivers of public money, assistant treasurers, supervising and local inspectors, officers of the Coast Survey, and others acting under authority of the Treasury Department.

TREASURY DEPARTMENT, *May* 23, 1854.

SIR: The department finds it necessary to keep a property account, and also an account of all records and documents appertaining to its service in its various branches. For this purpose, I have to request you will furnish me a schedule, made up to 30th June next, and as soon thereafter as may be, of all such articles in your possession or under your control, giving—

1st. The numbers, titles, and description in brief of all record-books, and a general description of all official papers.

2d. All other or printed books, maps, &c.

3d. A list and description of the articles of property of every kind, namely: lands, houses, vessels, boats, furniture, safes, scales, tubs, gauging instruments, locks, &c.

You will, in this schedule, annex to each article the time of its purchase so far as known, its cost, and its present condition and value. And you will transmit a similar schedule at the end of each succeeding year, giving the additional articles acquired since the next preceding schedule, and the articles worn out or otherwise lost during the year.

All such property now on hand, or which may hereafter be purchased or supplied, you will cause, as far as possible, to be marked or labelled as "the property of the United States;" and all such articles, as well as records, documents, &c., used in, or relating to the public business under your charge, are to be carefully and permanently kept, and to remain in the office, without regard to any change in its incumbency.

The property so to be reported, and hereafter to be purchased or furnished, will be charged to you; and upon going out of office, you will be expected to account for so much as may have been used, worn out, or lost, and to furnish the receipt in duplicate of your successor for the remainder, in order to close your account.

I am, very respectfully,

JAMES GUTHRIE,
Secretary of the Treasury.

To ——— ———, Esq.

GENERAL REGULATIONS—No. 24.

To collectors and other officers of the Customs.

TREASURY DEPARTMENT, *May* 27, 1854.

Under the provisions of the act of Congress entitled "An act to extend the warehousing system by establishing private bonded ware-

houses and for other purposes," approved the 28th of March, 1854, in order to facilitate the transportation of goods, wares and merchandise from a port of entry to any interior port as provided by law and general regulations No. 20, the following additional regulations are prescribed:

1st. It shall be lawful for the importer of any goods, wares and merchandise to produce his invoice to the collector of the interior port, to which he desires to have said goods, wares and merchandise transported, and execute the required bond to the amount of the invoice, with the proper sureties, before the collector of that port, who shall transmit the same to the port where the goods, wares and merchandise are to be entered on their arrival, and from which they are to be transported, together with the invoice; and when the goods, wares and merchandise shall be entered and the duty ascertained, the collector of the port where the entry is made shall endorse the duty on the bond, under his hand, and such bond shall be as efficient as though executed in the office of the collector where the entry shall be made, with the amount of duty inserted and the additional duty for non-delivery also inserted.

2d. The transportation bond shall contain a provision for the delivery at the designated port, unavoidable delay and accidents excepted, and when such accidents and delays intervene, then within a reasonable time thereafter.

3d. The goods, wares and merchandise entered and bonded for transportation may be shipped in one or more vessels, or vehicles, as the owner shall desire, and need not be warehoused if the importer shall take charge of them for immediate transportation.

4th. It shall not be required to name the vessel, or other vehicle of transportation in the entry.

5th. The collector in whose office the transportation bond shall be executed, in case of failure to deliver the goods, shall call on the bondsmen for the duties secured thereby, or proceed as directed by general regulations No. 20.

6th. At the time of executing the transportation bond the collector is authorized, for good cause, to insert, at the instance of the importer, an additional time not exceeding thirty days, to that prescribed in regulations No. 20.

7th. In cases where the parties desire it, nine months may be allowed for the transportation of merchandise in bond between the Atlantic and Pacific ports of the United States around Cape Horn, instead of six months, as limited in general regulations No. 20; it being understood, however, that the period, whether six or nine months, must be determined at the time of the entry of the merchandise for transportation, and inserted in the transportation bond.

The form of the transportation bond as now authorized, is annexed, marked B.

JAMES GUTHRIE,
Secretary of the Treasury.

FORM B.

This transportation bond witnesseth: That —— —— desires to withdraw from the custom-house at ———, the goods, wares and merchandise, as per margin, invoiced at $——, for transportation to the port of ———. Now the undersigned for themselves, their heirs and assignees, covenant and agree with the United States, to transport and deliver the said goods, wares and merchandise to the proper officer at the said port of ———, within ——— days from the withdrawal of the same from the custom-house at ———, unavoidable delay and accidents excepted, and in the event of such unavoidable delay and accident, to deliver the same within a reasonable time thereafter, or failing to do so, to pay to the proper collecting officer of the United States the duties assessed upon said invoice, and to be endorsed on this bond by the collector where the entry is made, and the additional duty imposed by the act of Congress approved the 28th of March, 1854.

[*Here specify merchandise.*]

Sealed with our seals this ——— day of ———, in the year of our Lord one thousand eight hundred and ——.

[SEAL.]

[SEAL.]

Sealed and delivered in the presence of } [SEAL.]

GENERAL INSTRUCTIONS—No. 25.

To collectors and other officers of the customs.—Currency of Switzerland.

TREASURY DEPARTMENT, *June* 8, 1854.

Official information having been received at this department that the government of Switzerland have adopted the franc of France as the standard of value of the Swiss "Franc federal," equivalent to 18$\frac{6}{10}$ cents, money of the United States; the consular certificate of value in United States currency, heretofore required to invoices of Swiss goods, when the same are made out in the *franc federal*, will in future be dispensed with—the amounts of such invoices to be reduced at the custom-house into the currency of the United States by the same rule as at present applied to invoices from France, made out in the French franc: *Provided, however*, That the said invoices be accompanied by a certificate of the American consul, showing that the above-mentioned stand-

ard of value of the franc in Switzerland remains unchanged; and by the customary certificate for the authentication of the invoice cost of the goods.

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL REGULATIONS—No. 26.

TREASURY DEPARTMENT, *June* 26, 1854.

From a conviction of the facility with which goods ordered to warehouse, and goods ordered from warehouse for lading and re-exportation, may be diverted and prevented from reaching the places to which ordered, or the contents of the packages changed, and with which goods in bond may be withdrawn or removed without permit and payment of duty, unless the regulations of the department are strictly observed, and great vigilance practised by the officers of the customs; and from the knowledge that many and serious frauds of this kind have been committed, it is deemed proper, in order to guard more effectually against these alarming abuses, to call your particular attention to the subject.

You will, immediately upon the receipt of this circular, cause a full and exact inventory to be made of all goods in each and every warehouse in your port; and cause the following accounts of the said goods, and others bonded from time to time, to be kept:

1st. An account, by double entry, of all goods now in bond, and hereafter from time to time bonded, and of the goods from time to time withdrawn for consumption, transportation in bond, or re-exportation; showing, on the one hand, the whole of said goods so on hand, or bonded and withdrawn, and on the other, the whole of the goods on hand or bonded, and withdrawn in each warehouse, with the location and owner, or other description of such bonded warehouse, and the officer or officers from time to time in charge thereof.

2d. An account to be kept by each officer in charge of any bonded warehouse of the like particulars in respect to such bonded warehouse.

And in order further to insure security, you will—

1st. Require each officer to whose bonded warehouse, or under whose charge for lading for re-exportation goods are ordered, to transmit his certificate of the receipt or lading thereof, as the case may be, and will each day compare these certificates with the permits and orders granted on the same day, and file and preserve said certificate in your office.

2d. You will, at the close of each month, cause to be compared the accounts of each keeper of a bonded warehouse, with the accounts of each warehouse kept in your office.

3d. You will cause, at the close of each quarter, an inventory to be made of the goods in all the warehouses, and the said inventory to be compared with the accounts in your office.

4th. Upon comparison of the accounts of the several warehouses with the accounts in your office, if they do not agree, you will cause the proper inquiry, investigation, and correction to be made. If found

correct, or when so corrected, you will certify the same and transmit them at the end of each month, and the inventory at the end of each quarter, to this office.

I am, very respectfully,
JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL REGULATIONS—No. 27.

To collectors of the customs.—Statistical returns.

TREASURY DEPARTMENT, *July* 13, 1854.

SIR: It is deemed necessary to modify and amend the circular instructions of this department of 1st June, 1847, issued in pursuance of the act approved February 10, 1820, entitled "An act to provide for obtaining accurate statements of the foreign commerce of the United States," in order to insure greater uniformity, accuracy, and promptitude, on the part of collectors, in keeping the accounts and making the returns required, and greater facility and despatch in the Register's office in making the entries thereof, and exhibiting their results. With this view, I annex a copy of the act and the following tables:

1. A table of foreign articles imported and exported from and to foreign countries;
2. A table of articles exported, the growth, produce, and manufacture of the United States;
3. A table of countries and places from and to which the imports and exports are to be entered and reported; and,
4. A table of flags, designating the nationality of foreign vessels.

The Register will transmit to you a supply of blanks for the purpose of making the proper returns, which are to commence with and include the transactions of the present fiscal year. You will observe the forms heretofore prescribed for making returns of the navigation of your district, both foreign and coastwise, as well as of vessels engaged in the fisheries.

The tables annexed you will regard as authoritatively established, and not to be changed or modified without the consent of this department. If any new article of import or export, or any new country, to or from which any article is brought, not named in these tables, should occur, you will report the fact to the department, in order that it may prescribe a general rule in relation to the one or the other.

The forms to be transmitted by the Register will enable you to report, separately—

The imports of foreign goods in American vessels;
The imports of foreign goods in foreign vessels;
The exports of foreign goods in American vessels;
The exports of foreign goods in foreign vessels;
The exports of domestic produce in American vessels;
The exports of domestic produce in foreign vessels.

At the bottom of the abstracts, showing the exports of foreign goods, you will state the amount from warehouse and the amount not from warehouse.

The endorsements on these abstracts will indicate these several descriptions of trade; but it will be necessary to fill the blank left in each abstract, to indicate the quarter to which it applies and for which it is rendered.

The first column of tables Nos. 1 and 2 contains a series of numbers from 1 to 68. Table No. 3 contains 77 numbers. It has been found that in no port is there trade in any one quarter with every country named in the list; and hence, in entering the countries with which you have transactions, you will use the numbers in the abstract as you may find occasion, endorsing on the abstract the names of the countries so used, and affixing the numbers which are respectively to represent them on the abstract.

The value of the articles, both of export and import, will be ascertained in the manner heretofore directed.

The time at which any article is, in these returns, to be taken as imported, is the date of entry—that is to say, when the duty, if the article is dutiable, is paid or secured; or, if not dutiable, when the article is entered, and the quantity and value ascertained. In like manner, the time at which the exports are to be taken as made, is the date of the manifest thereof.

In following, as you will do, for obtaining the proper results, the rule for collecting duties prescribed in the circular of the 15th June, 1853, touching the accounts of collectors, there will be excesses and deficiencies in quantity and value on the amount of duties entered, arising in cases of subsequent liquidation of the invoices, and of the allowance of claims for damage, leakage, &c., whether made by authority of the collector or of this department. Regular accounts of these excesses and deficiencies are to be kept, and the balances carried into the abstracts of the quarter next succeeding that in which the duties may have been received. These excesses and deficiencies will be shown by your books, and statements of them may, from time to time, be requested; but they will not appear as a distinct item in the returns now required. The amounts will be deducted or added, as the case may be, to the other transactions of the quarter, and the balance or result only will appear as the imports of the quarter.

The time for transmitting these returns will be within the same period from the close of the quarter as that prescribed for the monthly accounts after the close of the month, namely, within three days in the smaller ports, and within seven days at other ports, from the close of the quarter.

If any returns are received which are not made in conformity with the instructions, or are otherwise inaccurate or defective, and are returned by the Register for correction, the collectors will make such correction in not more than three days from the time of their receipt, and again transmit them to the Register.

No change is intended in the form of the returns of navigation, but only in the time of the rendition thereof. This will hereafter be the time when the returns of imports and exports are by this instruction required to be rendered.

JAMES GUTHRIE,
Secretary of the Treasury.

ACT OF FEBRUARY 10, 1820.

AN ACT to provide for obtaining accurate statements of the foreign commerce of the United States.

§ 1. Register of Treasury, under direction of Secretary, to prepare annually, and submit to Congress, statistical accounts of the foreign commerce of the United States.
§ 2. Scope of such accounts.
§ 3. Principles and manner of stating the exports and imports.
§ 4. Statement to show imports and exports to and from each country, with their values.
§ 5. Statement to show, separately, the exports of domestic and foreign productions, &c.
§ 6. Manner of stating the tonnage in foreign trade.
§ 7. Manner of ascertaining the kinds and quantities of articles imported free from duty.
§ 8. Manner of ascertaining value of articles subject to specific duties.
§ 9. Collectors to keep accounts of imports subject to ad valorem duty, as the Secretary of the Treasury may direct.
§ 10. Manner of valuation of articles imported and exported.
§ 11. Manifest of cargo of vessel, foreign-bound, to be delivered on oath—how framed. Master to state the foreign place in which cargo is intended to be landed.
§ 12. Collector to keep account of the character and tonnage of vessels arriving and departing.
§ 13. Collectors to make quarterly returns to Register.
§ 14. Secretary of the Treasury to prescribe rules and forms for attaining the objects of this act.
§ 15. To determine the forms of the statements.
§ 16. From what time this act shall be in force.

SEC 1. *Be it enacted, &c.*, That the Register of the Treasury shall, under the direction of the Secretary of the Treasury, annually prepare statistical accounts of the commerce of the United States with foreign countries for each preceding year; which accounts shall be laid before Congress by the Secretary of the Treasury, on the first Monday in December in every year, or as soon after as possible.

SEC. 2. That such accounts shall comprehend and state all goods, wares, and merchandise exported from the United States to other countries; all goods, wares, and merchandise imported into the United States from other countries; and all navigation employed in the foreign trade of the United States; which facts shall be stated according to the principles and in a manner hereby directed.

SEC. 3. That the kinds, quantities, and values, of all articles exported and the kinds, quantities, and values, of all articles imported, shall be distinctly stated in such accounts; except in cases in which it may appear to the Secretary of the Treasury that separate statements of the species, quantities, or values, of any particular articles, would swell the annual statements without utility; and, in such cases, the kinds and total values of such articles shall be stated together, or in such classes as the Secretary of the Treasury may think fit.

SEC. 4. That the exports shall be so stated as to show the exports to each foreign country, and their values; and that the imports shall be so stated as to show the imports from each foreign country, and their values.

SEC. 5. That the exports shall be so stated as to show, separately, the exports of articles of the production or manufacture of the United States, and their values; and the export of articles of the production or manufacture of foreign countries, and their values.

SEC. 6. That the navigation employed in the foreign trade of the United States shall be stated in such manner as to show the amount of the tonnage of all vessels departing from the United States for foreign

countries; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and also the foreign nations to which such foreign tonnage belongs, and the amount of such tonnage belonging to each foreign nation; and in such manner as also to show the amount of the tonnage of all vessels departing for every particular foreign country with which the United States have any considerable commerce; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and in such manner as to show the amount of the tonnage of all vessels ariving in the United States from foreign countries; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and also the foreign nations to which such foreign tonnage belongs, and the amount of such tonnage belonging to each foreign nation; and in such manner as also to show the amount of the tonnage of all vessels arriving from every particular foreign country with which the United States have any considerable commerce; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels.

SEC. 7. That the kinds and quantities of all imported articles free from duty shall be ascertained by entry, made upon oath or affirmation, by the owner, or by the consignee or agent of the importer; or by actual examination, where the collector shall think such examination necessary; and that the values of all such articles shall be ascertained in the same manner in which the values of imports subject to duties ad valorem are ascertained.

SEC. 8. That the values of all imported articles subject to specific duties shall be ascertained in the manner in which the values of imports subject to duties ad valorem are ascertained.

SEC. 9. That the collector shall keep separate accounts of the kinds, quantities, and values, of such parts of the imports subject to duties ad valorem, as may be directed by the Secretary of the Treasury.

SEC. 10. That all articles exported shall be valued at their actual cost, or the values which they may truly bear, at the time of exportation, in the ports of the United States from which they are exported; and that all articles imported shall be valued at their actual cost, or the values which they may truly bear, in the foreign ports from which they are exported for importation into the United States, at the time of such exportation.

SEC. 11. That before a clearance shall be granted for any vessel bound to a foreign place, the owners, shippers, or consignors, of the cargo on board of such vessel, shall deliver to the collector manifests of the cargo, or the parts thereof shipped by them respectively, and shall verify the same by oath or affirmation; and such manifests shall specify the kinds and quantities of the articles shipped by them respectively, and the value of the total quantity of each kind of article; and such oath or affirmation shall state that such *manifest contains a full, just, and true account of all articles laden on board of such vessel by the owners, shippers, or consignors*, respectively, and that *the values of such articles are truly stated, according to their actual cost, or the values which they truly bear at the port and time of exportation*; and, before a clearance shall be

granted for any such vessel, the master of every such vessel, and the owners, shippers, and consignors of the cargo, shall state, upon oath or affirmation, to the collector, the foreign place or country in which such cargo is truly intended to be landed; and the said oaths or affirmations shall be taken and subscribed in writing.

SEC. 12. That every collector shall keep an accurate account of the national character and tonnage of all vessels which depart from his district for foreign countries, and of the foreign places or countries for which such vessels depart; and also an accurate account of the national characters and tonnage of all vessels which enter his district from foreign countries, and of the foreign places or countries from which such vessels arrive.

SEC. 13. That the several collectors shall make quarter-yearly returns to the Register of the Treasury, of all the facts and matters which they are hereby required to ascertain.

SEC. 14. That the Secretary of the Treasury shall give such directions to the collectors, and prescribe such rules and forms to be observed by them, as may appear to him proper for attaining the objects of this act. *Provided*, That such directions or rules shall not be contrary to the provisions of any law of the United States.

SEC. 15. That the forms of the annual statements hereby required shall be determined by the Secretary of the Treasury, who shall prescribe such forms as may be proper to exhibit the facts hereby required to be stated, in the clearest manner, and to show the actual state of commerce and navigation between the United States and foreign countries in each year.

SEC. 16. That this act shall be in force from the thirtieth of September next.

No. 1.

Table of articles imported in American and foreign vessels, also as re-exported in American and foreign vessels, in the order in which returns are to be made.

FREE GOODS.

Animals for breed.
Bullion, gold.
silver.
Specie, gold.
silver.
Cabinets of coins, medals, and other collections of antiquities.
Models of inventions and improvements in the arts.
Teas.
Coffee.
Copper in plates suited to the sheathing of vessels.
Copper ore.
Cotton unmanufactured.
Adhesive felt for sheathing vessels.
Paintings and statuary of American artists.
Specimens of natural history.
Sheathing metal.
Platina unmanufactured.
Plaster unground.
Wearing apparel and other personal effects of emigrants and citizens dying abroad.
Old junk and oakum.
Garden-seeds, shrubs, trees, plants, &c.
Articles the produce of the United States brought back.
Guano.
Articles specially imported for philosophical societies, colleges, seminaries of learning, schools, &c.
All other articles not subject to duty.

DUTIABLE GOODS.

Manufactures of wool:
- Piece goods, including wool and cotton.
- Shawls of wool, wool and cotton, silk, and silk and cotton.
- Blankets.
- Hosiery and articles on frames.
- Worsted piece goods, including cotton and worsted.
- Woolen and worsted yarn.
- Manufactures not specified.
- Flannels.
- Baizes and bockings.
- Carpeting—Wilton, Saxony, Aubusson, Brussels, Turkey, and treble ingrained, Venetian, and other ingrained.
- not specified.

Manufactures of cotton:
- Piece goods.
- Velvets.
- Cords, gimps, and galloons.
- Hosiery and articles made on frames.
- Twist yarn and thread.
- Hatter's plush of silk and cotton.
- Manufactures not specified.

Silk and manufactures of silk:
- Piece goods.
- Hosiery and articles on frames.
- Sewing silk.
- Hats and bonnets.
- Manufactures not specified.
- Floss.
- Raw.
- Bolting cloths.
- Silk and worsted piece goods.
- Goat's hair or mohair piece goods.

Manufactures of flax:
- Linens, bleached or unbleached.
- Hosiery and articles made on frames.
- Manufactures not specified.

Manufactures of hemp:
- Ticklenburgs, osnaburgs, and burlaps.
- Articles not specified:
- Sail duck, Russia, Holland, and ravens.
- Cotton bagging.

Clothing:
- Ready made.
- Articles of wear.

Laces:
- Thread and insertings.
- Cotton insertings, trimmings, laces, braids, &c.
- Embroideries of wool, cotton, silk, and linen.

Floor-cloth, patent, painted, &c.

Oilcloth of all kinds.

Lastings, and mohair cloth for shoes and buttons.

Gunny cloth and gunny bags.

Matting, Chinese and other, of flags, &c.

Hats, caps, and bonnets, flats, braids, plaits, &c., of Leghorn, straw, chip, grass, &c.

Manufactures of iron and iron and steel:
- Muskets and rifles.
- Fire-arms not specified.
- Side-arms.
- Needles.
- Cutlery.
- Other manufactures and wares of, not specified.
- Cap or bonnet wire.
- Nails, spikes, tacks, &c.
- Chain cables.
- Mill-saws, cross-cut and pit-saws.
- Anchors and parts thereof.
- Anvils and parts thereof.

Iron:
- Bar iron.
- Rod iron.
- Hoop iron.
- Sheet iron.
- Pig iron.
- Old and scrap iron.
- Railroad iron.

Steel:
- Cast, shear, and German.
- All other.

Copper and manufactures of copper:
- In pigs and bars, and old.
- Wire.
- Braziers'.
- Copper bottoms.
- Manufactures of, not specified.
- Rods and bolts.
- Nails and spikes.

Brass and manufactures of brass:
- In pigs, bars, and old.
- Wire.
- Sheet and rolled.
- Manufactures of, not specified.

Tin and manufactures of tin:
- In pigs and bars.
- In plates and sheets.
- Foil.
- Manufactures of, not specified.

Lead and manufactures of lead:
- Pig, bar, sheet, and old.
- Shot.
- Pipes.
- Manufactures of, not specified.

Pewter:
- Old.
- Manufactures of, not specified.

Zinc and manufactures of zinc:
- In pigs.
- In sheets.
- In nails.
- Spelter.

Manufactures of gold and silver:
- Epaulets, wings, laces, galloons, tresses, tassels, &c.
- Gold and silver leaf.
- Jewelry, real, or imitations of.
- Gems, set.
- otherwise.
- Manufactures of, not specified.

Glaziers' diamonds.

Clocks.
Chronometers.
Watches, and parts of.
Metallic pens.
Pins in packs or otherwise.
Buttons, metal.
all other and button moulds.
Glass and manufactures of glass:
Silvered.
Paintings on glass, porcelain, and colored.
Polished plate.
Manufactures of, not specified.
Glassware, cut.
plain.
Watch crystals.
Bottles.
Demijohns.
Window-glass, broad, crown and cylinder.
Paper, and manufactures of paper:
Paper, writing.
Sheathing paper.
Playing cards.
Papier maché, articles and wares of.
Paper hangings.
Paper boxes and fancy boxes.
Paper, and manufactures of paper not specified.
Blank books.
Parchment.
Printed books, magazines, &c.:
In English.
In other languages.
Periodicals and illustrated newspapers.
Periodicals, and other works in the course of republication.
Engravings.
Mathematical instruments.
Musical instruments.
Daguerreotype plates.
Ink and ink powders.
Leather, and manufactures of leather:
Tanned, bend, sole, and upper.
Skins, tanned and dressed.
Skivers.
Boots and shoes.
Gloves.
Manufactures of, not specified.
Wares:
China, porcelain, earthen, and stone.
Plated or gilt.
Japanned.
Britannia.
Silver plated metal.
Silver or plated wire.
Saddlery:
Common tinned, or japanned.
Plated, brass, or polished steel.
Furs:
Undressed on the skin.
Hatters' furs, dressed or undressed, not on the skin.
Dressed on the skin.
Furs, manufactured.
Wood, manufactures of:
Cabinet and household furniture.
Cedar, mahogany, rose, and satin wood.
Willow.
Other manufactures of.
Wood, unmanufactured:
Cedar, grenadilla, mahogany, rose, and satin.
Willow.
Firewood, and other, not specified.
Dye-wood in sticks.
Bark of the cork tree:
Corks.
Unmanufactured.
Ivory:
Manufactures of.
Unmanufactured.
Marble:
Manufactures of.
Unmanufactured.
Burr-stones.
Quicksilver.
Brushes and brooms.
Black lead pencils.
Slates of all kinds.
Raw hides and skins.
Boots and shoes, other than leather.
India rubber:
Manufactures of.
Unmanufactured.
Hair:
Manufactures of.
Unmanufactured.
Grass cloth.
Umbrellas, parasols, and sun-shades, of silk and other.
Flaxseed or linseed.
Angora, Thibet, and other gots' hair or mohair
Wool.
Wines in casks:
Burgundy.
Madeira.
Sherry and St. Lucar.
Port.
Claret.
Teneriffe and other Canary.
Fayal and other Azores.
Sicily and other Mediterranean.
Austria and other of Germany.
Red wine not enumerated.
White wine not enumerated.
Wine in bottles:
Burgundy.
Champagne.
Madeira.
Sherry.
Port.
Claret.
All other.
Foreign distilled spirits:
Brandy.
From grain.
From other materials.
Cordials.
Beer, ale, and porter:
In casks.
In bottles.
Honey.
Molasses.
Oil and bone of foreign fishing:
Spermaceti.
Whale and other fish.
Whalebone.

Oil:
- Olive in casks.
- Olive in bottles.
- Castor.
- Linseed.
- Rapeseed and hempseed
- Palm.
- Neatsfoot and other animal.
- Essential oil.

Tea and coffee, from places other than that of their production, and not excepted by treaty stipulations:
- Teas.
- Coffee.

Cocoa.

Sugar:
- Brown.
- White clayed or powdered.
- Loaf and other refined.
- Candy.
- Sirup of sugar-cane.

Fruits:
- Almonds.
- Currants.
- Prunes.
- Plums.
- Figs.
- Dates.
- Raisins.
- Oranges, lemons, and limes.
- Other green fruit.
- Preserved fruit.
- Nuts.

Spices:
- Mace.
- Nutmegs.
- Cinnamon.
- Cloves.
- Pepper, black.
- Pepper, red.
- Pimento.
- Cassia.
- Ginger, ground.
- Ginger in root.

Camphor:
- Crude.
- Refined.

Candles:
- Wax and spermaceti.
- Stearine.

Cheese.

Soap, perfumed.
other than perfumed.

Tallow.

Starch.

Arrowroot.

Butter.

Lard.

Beef and pork.

Hams and other bacon.

Bristles.

Saltpetre:
- Crude.
- Refined, or partly refined

Indigo.

Woad or pastel.

Cochineal.

Madder.

Gums:
- Arabic, Senegal, &c.
- Other gums.

Borax.

Copperas.

Verdigris.

Brimstone:
- Crude.
- Rolled.

Chloride of lime or bleaching powder.

Soda, ash.

Soda, sal.

Soda, carb.

Barilla.

Sulphate of barytes.

Acids, acetic, &c.

Vitriol:
- Blue or Roman.
- Oil of.

Sulphate of quinine.

Liquorice:
- Root.
- Paste.

Bark:
- Peruvian and quilla.
- Other bark.

Ivory and bone black

Opium.

Glue.

Gunpowder.

Alum.

Tobacco:
- Unmanufactured.
- Snuff.
- Cigars.
- Manufactured, other than snuff and cigars.

Paints:
- Dry ochre.
- Ochre in oil.
- Red and white lead.
- Whiting and Paris white.
- Litharge.
- Sugar of lead.

Cordage:
- Tarred and cables.
- Untarred.
- Twine and seines.
- Hemp unmanufactured.
- Manilla, sun, and other hemp of India.
- Jute, sisal grass, coir, &c.
- Codilla or tow of hemp or flax.
- Flax unmanufactured.

Rags of all kinds.

Salt.

Coal.

Coke or culm.

ffs:
heat.
ırley.
ye.
ıts.
heat flour.
ye meal.
ıt meal.
tatoes.

Fish, dried, smoked, or pickled:
Dried or smoked.
Salmon.
Mackerel.
Herring and shad.
All other.

No. 2.

of articles of goods, wares, and merchandise, of the growth, produce, manufacture of the United States, exported in American and foreign s, in the order in which returns are to be made.

naceti.
le and other fish.
ne.
eti.
candles.
ed or smoked.
kled.
ıd headings.

lank, and scantling.
nber.
nber.
and other dye wood.
ınufactures of wood.
pitch.
d turpentine.
ot and pearl.

furs.

attle.

d bacon.

ur.
rn.
eal.
l.
s, and other small grain and pulse.
r ship bread.

ea island.
ther.

Tobacco.
Flax-seed.
Clover-seed.
Hemp.
Sugar, brown.
refined.
Hops.
Wax.
Chocolate.
Spirits from grain.
molasses.
other materials.
Molasses.
Vinegar.
Beer, ale, porter, and cider, in casks.
bottles.
Linseed oil.
Spirits of turpentine.
Household furniture.
Carriages and parts, and railroad cars and parts.
Hats of fur or silk
palm-leaf.
Saddlery.
Trunks and valises
Adamantine and other candles.
Soap.
Snuff.
Manufactured tobacco.
Gunpowder.
Leather.
boots and shoes.
Cables and cordage.
Salt.
Lead.
Iron, pig.
bar.
nails.
castings.
manufactures of all other.
Copper and brass, and manufactures of.
Drugs and medicines.
Manufactures of cotton, printed or colored.
white other than duck.
duck.
other manufactures.

Manufactures of hemp, cloth, and thread.
bags and other manufactures.
Wearing apparel.
Earthen and stoneware.
Combs and buttons.
Brushes of all kinds.
Billiard tables and apparatus.
Umbrellas and parasols.
Morocco and other leather not sold by the pound.
Fire engines.
Printing presses and type.
Musical instruments.
Books and maps.
Paper and other stationery.
Paints and varnish.
Jewelry, real and mock.
Other manufactures of gold and silver, and gold leaf.
Manufactures of glass.
Manufactures of tin.
Manufactures of pewter and lead.
Manufactures of marble and stone.
Artificial flowers.
Gold and silver coin.
bullion.
Bricks, lime, and cement.
Coal.
Ice.
India rubber shoes.
goods other than shoes.
Lard-oil.
Oil-cake.
All other articles manufactured.
All other articles raw.

No. 3.

Table of countries and places from and to which the imports and exports are to be entered and returned.

1. Russia on the Baltic and North Seas.
2. Russia on the Black Sea.
3. Asiatic Russia.
4. Prussia.
5. Sweden and Norway.
6. Swedish West Indies.
7. Denmark.
8. Danish West Indies.
9. Hamburg.
10. Bremen.
11. Lubec.
12. Other German ports.
13. Holland.
14. Dutch West Indies.
15. Dutch Guiana.
16. Dutch East Indies.
17. Belgium.
18. England.
19. Scotland.
20. Ireland.
21. Gibraltar.
22. Malta.
23. Canada.
24. Other British North American possessions.
25. British West Indies.
26. British Honduras.
27. British Guiana.
28. Other British possessions in South America.
29. British possessions in Africa.
30. British Australia.
31. British East Indies.
32. France on the Atlantic.
33. France on the Mediterranean.
34. French North American possessions.
35. French West Indies.
36. French Guiana.
37. French East Indies.
38. Spain on the Atlantic.
39. Spain on the Mediterranean.
40. Canary Islands.
41. Philippine Islands.
42. Cuba.
43. Porto Rico.
44. Portugal.
45. Madeira.
46. Cape de Verd Islands.
47. Azores.
48. Sardinia.
49. Tuscany.
50. Papal States.
51. Two Sicilies.
52. Austria.
53. Austrian possessions in Italy.
54. Ionian Republic.
55. Greece.
56. Turkey in Europe.
57. Turkey in Asia.
58. Egypt.
59. Other ports in Africa.
60. Hayti.
61. San Domingo.
62. Mexico.
63. Central Republic.
64. New Grenada.
65. Venezuela.
66. Brazil.
67. Uruguay or Cisplatine Republic
68. Buenos Ayres or Argentine Republic.
69. Chili.
70. Bolivia.
71. Peru.
72. Equador.
73. Sandwich Islands.
74. Japan.
75. China.
76. Other ports in Asia.
77. Whale fisheries.

No. 4.

Table of flags designating the nationality of foreign vessels.

Russian.	Ionian Republic.
Prussian.	Grecian.
Swedish, which includes the Norwegian.	Turkish.
Danish.	Egyptian.
Hamburg.	Liberian.
Bremen.	Haytian.
Lubec.	Dominican.
Oldenburg.	Mexican.
Mecklenburg.	Central American.
Hanoverian.	New Grenadian.
Dutch, of Holland.	Venezuelan.
Belgian.	Brazilian.
British, or Great Britain.	Uruguay.
French.	Buenos Ayrean.
Spanish.	Chilian.
Portuguese.	Bolivian.
Sardinian.	Peruvian.
Tuscan.	Equadorian.
Papal.	Sandwich Islands.
Sicilian, of the Two Sicilies.	Japanese.
Austrian, which includes the Venitian.	Chinese.

GENERAL REGULATIONS—No. 28.

TREASURY DEPARTMENT,
July 18, 1854.

Collectors of the customs and naval officers are hereby instructed that, in future, all orders to inspectors and officers in charge of bonded warehouses to send and receive bonded merchandise, as per forms Nos. 12 and 15, accompanying the warehousing regulations of the 17th February, 1849, must be countersigned by the naval officer as well as signed by the collector; and no bonded goods will, hereafter, be permitted to be removed from the warehouse to which they were originally sent, except on an order signed by the collector and countersigned by the naval officer.

It will also be the duty of the naval officer to examine, from time to time, as often as may be convenient, the goods in all the bonded warehouses at the port where he is stationed, and thus ascertain whether they agree with the accounts required to be kept of such merchandise in bond.

The accounts of the officers in charge of bonded warehouses, as directed by the general regulations No. 26, of the 26th ult., after being faithfully compared with the accounts in the collector's office, and before their transmission to the department, must, in all cases, be attested by the naval officer.

Very respectfully, your obedient servant,

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL REGULATIONS—No. 29.

To collectors and other officers of the customs.

TREASURY DEPARTMENT,
July 19, 1854.

In view of the applications presented to the department under the 8th section of the warehousing law of the 28th of March, 1854, for relief from duties, in case of the destruction, in whole or in part, of bonded goods, while in warehouse or in transitu, under warehouse transportation bond, from one port to another, it is deemed proper to state, for the information and government of collectors and other officers of the customs, that the law proposes relief where actual injury is incurred, or the property is destroyed, in whole or in part, by accidental fire, shipwreck, or other like casualty, but does not provide for deterioration from dampness or other like cause, in the warehouse or in transitu under bond.

Application for relief, under the 8th section of the act of 28th March, 1854, must be made in writing, under oath or affirmation, by the claimant, to the collector of the port where the alleged injury or destruction, in whole or in part, of the goods, wares and merchandise, by accidental fire, or other like casualty, occurred, setting forth that the same happened while the goods remained in the custody of the officers of the customs, in a public or private warehouse, under bond, or in the appraisers' stores, or while in transportation, under bond, describing the place and manner of the accident, together with the extent of the injury, loss, or destruction, and the precise time when sustained.

This statement must be accompanied by proof by affidavits of two or more credible and disinterested persons, as to the injury, loss, or destruction aforesaid.

On receipt of the foregoing application and statement, the collector will subjoin thereto an official statement of the officers of the customs, connected with the custody of the goods, as to the facts stated by the claimant, together with a statement going to show that the store or building in question was, at the time of the occurrence, a duly constituted bonded warehouse, under the law, or appraisers' store, as the case may be.

The collector will report the foregoing to the department, giving his views as to the character of the proof and the validity of the claim, stating the date of maturity and parties to each bond, the amount due on each, the amount of duties, if any, paid, together with any views or facts connected with the case he may deem useful in enabling the department to discharge its duty under the law.

When damage is alleged to have occurred, in the course of transportation from one port to another, under bond, in pursuance of law and the regulations of the department, the application of the party, sustained by evidence as heretofore prescribed, must be lodged with the collector within ten days after the landing of the merchandise, and while the goods are in the possession of the officers of the customs, and due appraisement will be made of the goods so alleged to be damaged,

as in the case of damage occuring on voyages of direct importation from foreign ports.

It will be borne in mind, however, that no abatement of duties, satisfaction, or cancellation of the bonds will be made, under the 8th section of the act of the 28th March, 1854, without the previous sanction of the department.

Collectors of the customs, receiving entries of merchandise transported in bond, are further instructed to report such merchandise, in their weekly returns, as the part or the whole, (as the case may be,) of that included in the transportation bond, giving the name of the person who made the entry for transportation, and the date of his bond as reported by the collector at port of withdrawal in the triplicate entry and certified invoice, in the column under the head of "importer or owner," and omitting the name of the consignee or person making rewarehouseing entry at port of destination, unless he be the same person who originally entered the merchandise for transportation.

When merchandise embraced in one entry is transported in various vehicles and at different times, on the arrival of the last parcel showing a full compliance with the transportation bond, the collector, in his weekly return, will state, opposite such parcel, under the name of the person who made the entry for transportation, and the date of his bond, the words "full compliance," as per form D appended.

To prevent embarrassments to merchants and officers of the customs, where merchandise is withdrawn for transportation, if, from any cause, the transportation papers cannot be forwarded by the first mail after its withdrawal, notice will be given by the collector at the port of withdrawal by the first mail thereafter, to the collector at port of destination, of the fact of such withdrawal, accompanied by a statement of the description, quantity, consignee, and invoice value of the merchandise so withdrawn, in the form E, appended, to be followed by the second mail, by the triplicate entry and certified invoice in due form.

JAMES GUTHRIE,
Secretary of the Treasury.

FORM D.

Name of importer or owner.	Description of merchandise.	Date of warehousing entry.	From what port transported.
(Person's name.) Bond dated. Last parcel, full compliance.			

FORM E.

CUSTOM-HOUSE, *Port of* , 1854.

The following described merchandise has this day been withdrawn from warehouse at this port for transportation in bond to your district, viz:

Marks and numbers.	Description of merchandise.	To whom consigned.	Invoice value.

To the COLLECTOR OF CUSTOMS at , *Collector.*

GENERAL REGULATIONS—No. 30.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *July* 25, 1854.

It is represented to this department that a diversity of practice prevails at the several ports in the mode of gauging imports, and, with the view of producing and securing uniformity in that respect, the attention of officers of the customs is called to the following regulations, and a faithful compliance with the same is hereby enjoined:

The instruments hereafter to be used at the several ports for all gauging purposes shall be those known as the callipers and Gunter's scale, or the sliding-scale.

A marking or scoring iron must also be used in all cases of gauging, for the purpose of marking or scoring the capacity and outs, as prescribed in the 39th section of the general collection law of the 2d March, 1799.

The practice of allowing fractional gallons in noting the outs of casks when guaged, is represented to differ at the several ports; and for the purpose of producing uniformity in that respect, the following regulation will be observed, viz:

On all casks exceeding the capacity of fifty gallons, no fractional gallons shall be marked; and on all casks of fifty gallons or less, (molasses excepted,) the fractional one-half ($\frac{1}{2}$) only shall be used, as 1, $1\frac{1}{2}$, 2, $2\frac{1}{2}$, &c., &c.

In order to facilitate the gauging of imports, the discharging officer must cause all casks, &c., required to be gauged to be placed at suitable distances from each other—say two feet—with bungs up; and no city gauger, cooper, or other person can be permitted to interfere in any way with the merchandise until the United States gauger has performed his duty; and no person other than a sworn United States gauger shall be permitted to perform the duty of gauging imports, as prescribed by law, unless in the presence of the gauger, as his assistant, and by direction of the proper officer of the customs.

Very respectfully,

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL REGULATIONS—No. 31.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *August* 1, 1854.

The following regulations are prescribed, under the provisions of existing laws, in regard to the transportation of merchandise between the Atlantic and Pacific ports of the United States by the Isthmus of Panama, the route by Juan de Nicaragua, and the Isthmus of Tehuantepec:

When merchandise in warehouse is withdrawn for transportation in bond, in such cases, on due entry and bonding in pursuance of law and regulations of the department, one copy of the entry, with the duties estimated thereon, and a certified copy of the invoice, with the appraiser's report thereon, must accompany the goods, and another copy be forwarded by the collector, by the first mail, to the collector at the port of destination.

On arrival of the merchandise at the foreign port on the route at which the same is to be shipped for its port of destination in the United States, the revenue agent or inspector stationed at such port, or if there be no such agent or inspector, the United States consul, will, with a view of ascertaining its identity with that described in the entry, inspect the merchandise and certify, on the copy of the transportation entry, the result of such examination, and the fact of the shipment of the same for its port of destination in the United States, to the collector of which the copy of the entry, so certified, must be presented on arrival of the merchandise, and the same must be entered for rewarehousing in the mode prescribed by law and the instructions of this department.

In order to identify merchandise as of the growth, production, or manufacture of the United States, or of foreign origin and duty paid, transported otherwise than in bond between the Atlantic and Pacific ports of the United States, as aforesaid, manifests of the kind prescribed in the 11th section of the statistical act of the 10th February, 1820, must be provided in duplicate, as required by the instructions of the 27th February, 1850, one to be retained by the collector of the port whence the transportation takes place, and the other will accompany the goods.

At the last foreign port on the route whence the goods are to be shipped to their port of destination, the United States agent, if there be such agent there, and if not, the United States consul at said port, will inspect and examine the merchandise, and certify upon the manifest the due shipment of the same from the port. Upon arrival at the port of destination, the appraiser or appraisers, if practicable, shall examine the merchandise, and if not, the collector shall direct some proper officer of the revenue to examine the same; and if the collector shall be satisfied that the goods are those described in the manifest, he may grant a permit for their delivery to the parties entitled to receive the same; but if he be not satisfied on this point, he will exact the duty.

JAMES GUTHRIE,
Secretary of the Treasury.

CIRCULAR—No. 32.

To supervising and local inspectors of steamboats.

TREASURY DEPARTMENT, *August* 7, 1854.

For the purpose of limiting and restricting the expenditures under the act of August 30, 1852, relating to steamboats, to the necessary and proper objects thereof, it has become the duty of this department to apprize the supervising and local inspectors that no allowance for contingent and incidental expenses will hereafter be sanctioned, unless estimates showing in detail the articles required, and their cost, shall be transmitted to and approved by this department, previous to their purchase or procurement.

The only charges in the accounts of supervising and local inspectors exempted from the necessity of such previous estimates, are for travel and transportation of instruments, which must be supported as required by the general regulations of May 10, 1853.

The estimates should be accompanied with such proper explanations of the occasion for the proposed expense as may supersede the delay of calling for further explanation.

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL REGULATIONS—No. 33.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *August* 8, 1854.

The attention of collectors and other officers of the customs is called to the provision of circular (new series) No. 67, dated February 9, 1852, which requires merchandise to be withdrawn at once from warehouse, after payment of the legal duties and charges thereon, the officers of the United States having no authority, under existing laws, to assume or continue the custody of merchandise on which all claims of the United States have been fully discharged.

It being represented that in some cases merchandise has been permitted, since the issuing of that circular, to remain in warehouse after the duties and charges have been fully paid, it is deemed necessary further to instruct the proper officers of the customs, that importers, owners, or agents of any goods, wares, or merchandise now remaining in bonded warehouse, and on which the legal duties have been paid, must be forthwith notified, in writing, by the collector, to remove the same from warehouse and custody of the officers of the customs within one month after the issuing of such written notice; and if not so removed, the goods, wares, and merchandise so remaining in the custody of the officers of the customs at the end of three months from the date of such notice, shall be treated and disposed of as is required by law and regulations in the case of unclaimed goods. In all cases *hereafter* where goods, wares, and merchandise shall be suffered by the importer, owner, or agent thereof, to remain in the custody of the officers of the

customs for the period of five days after the payment of legal duties and charges thereon, and the issuing of the permit for their delivery, they will be treated as unclaimed, and will, at the close of one month from the date of such permit, be disposed of in the mode prescribed by law and regulations in the case of unclaimed goods.

The special attention of collectors and other officers of the customs is called to the provisions of circular No. 34, of the 17th February, 1849, in regard to the exclusive use of warehouses for the storing of bonded merchandise. All bonded warehouses must be appropriated exclusively to the storing of goods, wares, and merchandise duly bonded under the law and the regulations of the department, and also such unclaimed goods as may from time to time be duly deposited therein on proper order.

Before any importer shall be permitted to use his store as a warehouse of class 2, as designated in circular 34, of the 17th February, 1849, he must, in addition to the requirements prescribed in that circular, enter into bond, according to form A, appended, in such sum and with such sureties as may be approved by the collector at the port and this department.

Merchandise duly deposited in a warehouse under bond, and entitled under the law and the regulations of the department still to remain in bond, can be removed to another warehouse at the port, without the previous and special authority of this department, only when the lease may have expired and is not to be renewed, or when the collector may deem the warehouse insecure, or where importers may obtain the privilege of using stores of class 2, and may desire to remove thereto merchandise imported or owned by them and deposited in stores of other classes. In all such cases merchandise may be removed on due permit of the collector, countersigned by the naval officer.

A rigid enforcement of the foregoing regulations is enjoined on collectors and other officers of the customs.

JAMES GUTHRIE,
Secretary of the Treasury.

FORM A.

Know all men by these presents, That we, ———, are held and firmly bound unto the United States of America in the sum of ——— dollars, for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents. By us subscribed, and sealed with our seals, this ——— day of ———, one thousand eight hundred and ———.

The condition of this obligation is such, that if the above bounden ———, the principal in this bond, shall comply in all respects with the provisions and requirements of the warehousing laws, and the regulations of the Treasury Department in pursuance thereof, and shall not store in the store or premises known as ———, ———street, any other goods, wares, or merchandise, than those imported by or consigned to him and duly entered and bonded for warehousing, and ordered by the

proper officer of the customs to be deposited therein, then this obligation to be void; otherwise to remain in full force and virtue.

[SEAL.]
[SEAL.]

Sealed and delivered in presence of ———.

GENERAL REGULATIONS—No. 34.

TREASURY DEPARTMENT, *August* 26, 1854.

It is deemed advisable to present, in a compact and accessible form, the substance of provisions of law now in force "regulating the carriage of passengers in merchant vessels;" and, to prevent all misapprehension in a matter of so much importance, to append the several statutes enacted from time to time by Congress on the subject.

These legal provisions must be faithfully complied with, and a violation of them promptly visited with the penalties prescribed by law; and to that end, collectors and other officers of the customs will be prompt and thorough in making the examinations, reports, and in performing, in the prescribed mode, all the other duties imposed upon them by law in regard to passenger vessels.

"No American or foreign vessel can transport between the United States and any foreign country a greater number of passengers than in the following proportions to the space occupied by them and appropriated to their use, and unoccupied by other goods not being their personal baggage, to wit: On the lower deck or platform one passenger for every fourteen clear superficial feet of deck; and on the orlop deck, if any, one passenger for every thirty such clear superficial feet. Where the height or distance between the decks is less than six feet, and not less than five feet, sixteen superficial feet are to be allowed to each passenger; and where less than five feet, twenty-two feet are to be so allowed.

"A master of a vessel taking on board any greater number of passengers than in the foregoing proportions, with intent to transport the same from the United States to any foreign port or place, or from any foreign port or place to the United States, is guilty of a misdemeanor, and forfeits fifty dollars for each passenger so taken on board beyond the above proportions, and is liable to imprisonment for one year.

"If the number of passengers shall exceed by twenty the number limited as aforesaid, the vessel is forfeited to the United States. If the vessel shall have more than two tiers of berths, or if the interval between the floor and the deck or platform beneath shall not be at least six inches, and the berths well constructed; or if the dimensions of such berths be not at least six feet long and eighteen inches wide for each passenger, a penalty is incurred by the master, and the owners of the vessels severally, of five dollars for each passenger.

"In the computation of passengers, children under the age of one year are to be excluded from computation.

"All vessels, whether of the United States or any other country, having sufficient capacity according to law for fifty or more passengers (other than cabin passengers,) are required, when employed in

ransporting passengers between the United States and Europe, or between any port or place in the United States on the Atlantic or its ributaries, and any port or place in the Pacific or on its tributaries, to ave on the upper deck for their use a house over the passage-way eading to the apartments allotted to them below deck, firmly secured o the deck or combings of the hatch, with two doors, the sills at least ne foot above the deck, and so constructed that one door or window nay at all times be left open for ventilation.

"All such vessels so transporting passengers, having the capacity to arry one hundred and fifty or more, shall have two such houses, and he stairs or ladder leading down to the apartment allotted to such passengers below deck shall be furnished with a hand-rail of wood or trong rope. In vessels having three permanent decks booby hatches nay be substituted for such houses.

"For the purpose of *ventilating* and *purifying* the apartment or apartments occupied by such passengers in vessels employed as aforesaid, and having the legal capacity for more than one hundred such passengers, there are required to be two ventilators, of the most approved form and construction, proportioned to the size of the apartment or apartments to be purified—one to be inserted in the after part, and the other to be placed in the forward portion of the apartment or apartments; one having an exhausting cap to carry off the foul air, and the other a receiving cap to carry down the fresh air. If the apartment or apartments will lawfully authorize the reception of two hundred passengers, the capacity of each of the ventilators must be equal to a tube of twelve inches diameter in the clear, and in proportion for larger or smaller apartments; and all such ventilators shall rise at least four feet six inches above the upper deck of the vessel.

"If it shall appear, in the report hereafter referred to, that the vessel is equally well ventilated by other means, it will be deemed and held to be a compliance with the provisions of law regulating ventilation.

"Every vessel carrying more than fifty such passengers must have, for their use on deck, conveniently arranged and housed, at least one camboose, or cooking range, the dimensions of which must be equal to four feet long and one foot six inches wide for every two hundred passengers, and in this ratio for a greater or less number. Such arrangement for cooking between decks, if desirable, may be substituted.

"All vessels transporting passengers, as aforesaid, shall have, at the time of leaving port, well secured under deck, provisions for the use of such passengers, as follows: For each passenger at least fifteen pounds of good navy bread, ten pounds of rice, ten pounds of oat-meal, ten pounds of wheat-flour, ten pounds of peas and beans, thirty-five pounds of potatoes, one pint of vinegar, sixty gallons of fresh water, ten pounds of salted pork, free of bone, all to be of good quality, and a sufficient supply of fuel for cooking; but where either rice, oat-meal, wheat-flour, peas or beans, cannot be procured of good quality and on reasonable terms, the quantity of either or any of the other last named articles may be increased and substituted therefor; and in case potatoes cannot be procured on reasonable terms, one pound of either of said articles may be substituted in lieu of five pounds of potatoes. Captains are re-

quired to deliver to each passenger at least one-tenth part of the aforesaid provisions weekly, commencing with the day of sailing, and daily at least three quarts of water and sufficient fuel for cooking.

"If the passengers on board of a vessel in which the provisions, fuel, and water above required shall not have been so provided, shall at any time be put on short allowance during the voyage, the master or owner of the vessel shall pay to each passenger, who shall have been put on short allowance, the sum of three dollars for each and every day he may have been on such short allowance.

"Any passenger, however, may, with the consent of the captain, furnish for himself the articles of food above specified; and if put on board in good order, they will satisfy the requirement of law as regards food.

"Any passenger may also, with the consent of the captain, provide for himself an equivalent for the articles of food above required in other and different articles; and if, without waste or neglect on the part of the passenger, or inevitable accident, they prove insufficient, and the captain shall furnish comfortable food to such passengers during the residue of the voyage, this also will be deemed a compliance with law as regards food. Vessels bound from any port of the United States to any port or place in the Pacific ocean, or on its tributaries, or from any such port or place to any port of the United States on the Atlantic or its tributaries, are not subject to the foregoing requirements in regard to provisions, water, and fuel; but the masters and owners of all such vessels must in all cases furnish to each passenger the daily supply of water therein mentioned; and they must also furnish, or cause the passengers to furnish for themselves, a sufficient supply of good and wholesome food; and if they fail so to do, or shall provide unwholesome or unsuitable provisions, they are subject to the foregoing penalties prescribed in case passengers are put on short allowance of water or provisions.

"The captain of any vessel employed as aforesaid is authorized to maintain good discipline, and such habits of cleanliness among such passengers as will tend to the promotion and preservation of health, and to that end the regulations adopted by him for that purpose must be posted up before sailing, and kept posted up during the voyage, in a place on board the vessel accessible to such passengers.

"It is the duty of the captain to cause the apartment occupied by such passengers to be kept at all times in a clean and healthy state. The owners of vessels employed as aforesaid are required so to construct the decks, and all parts of said apartment, that it may be thoroughly cleansed, and to provide a safe and convenient privy, or water-closet, for the exclusive use of every one hundred of such passengers. Whenever the muster of the passengers on deck with their bedding is prevented by the state of the weather, and at such other times as he may deem necessary, it shall be the duty of the captain to cause the deck occupied by such passengers to be cleansed with chloride of lime, or some other equally efficient disinfecting agent; and for each and every neglect or violation of the above requirements of law, the master and owner, or owners, shall severally forfeit and pay to the United States the sum of fifty dollars.

"The master and owner, or owners, of the vessel, for not being provided with ventilators, or houses over the passage-way, or with cambooses or cooking-ranges with the houses over them, as required by law, are severally subjected to a penalty of two hundred dollars for each violation.

"The collector of the customs at the port at which any vessel employed as aforesaid shall arrive, or from which she shall be about to depart, shall appoint one of the inspectors to examine such vessel, and report to him in writing whether the legal requirements have been complied with; and if the report shall state such compliance, and be approved by the collector, it shall be deemed conclusive evidence thereof. In the selection of the inspector, care must be taken to devolve the duty upon one fully competent for its faithful discharge.

"It is the duty of the master of any vessel arriving in the United States from a foreign port, when he delivers a manifest of cargo, and if there be no cargo, at the time he makes report or entry of the vessel, in pursuance of law, to deliver and report also a list or manifest of all the passengers taken on board at any foreign port or place, designating their age, sex, and occupation respectively, the country to which they severally belong, and that of which they intend to become inhabitants, and stating whether any and what number have died on the voyage. This report must be sworn to by the master in the same manner as is directed in regard to manifest of cargo, and the refusal or neglect of the master to make report incurs the same penalties, disabilities, and forfeitures as are by law provided for a refusal or neglect to deliver a manifest of a cargo. Copies of such reports must be returned quarter-yearly to the Secretary of State.

"The collector of the customs will also specially examine, or cause to be specially examined, each and every emigrant-ship on her arrival at this port, and ascertain and report to this department the date of the departure of said vessel from the foreign port, the duration of the voyage, the arrangements for the ventilation and cleanliness of the vessel, the number of passengers, space allotted to them, their food, country of origin of the immigrants, number of deaths on the voyage, age and sex of deceased; together with his opinion of the cause of mortality, if any, on board; and if none, what precautionary measures, arrangements, or habits are supposed to have any, and what, agency in causing the exemption.

"By the act of 31st January, 1848, vessels employed by the American Colonization Society, or by the Maryland State Colonization Society, in the transportation of colored emigrants from the United States to any colony or colonies on the west coast of Africa, are exempted from the operation of the passenger acts of 22d February and 2d March, 1847."

It will be observed that the first section of the act of 22d February, 1847, imposes a penalty on the master of any vessel who shall "take on board such vessel," &c., "a greater number of passengers than in the following proportion to the space occupied by them," &c., on the lower deck, or orlop deck, if any. This provision is modified, it will be seen, by the 8th section of the act of May 17, 1848, regulating, in certain cases, the spaces according to the height or distance between

decks, and imposing a penalty on the master of a vessel, taking on board, &c., a greater number of passengers than is allowed by that section.

It has been made a question whether these limitations extend to passengers taken on board and accommodated on the upper or spar deck. The department is of opinion that the terms of the acts clearly limit the whole number of passengers (except cabin passengers) who can be taken on board and conveyed in a passenger-vessel, to one for every fourteen, thirty, sixteen, or twenty-two clear superficial feet of the lower deck and orlop deck, as the case may be; and that for any excess of passengers (except cabin passengers) beyond the number resulting from these proportions, whether lodged on the upper or spar deck, or elsewhere, the penalty of the law will be incurred.

Collectors will furnish the master of every vessel engaged in transporting passengers between their respective ports and foreign countries, and each owner and consignee of any such vessel, residing at their ports, with one of the copies of this circular herewith transmitted.

JAMES GUTHRIE,
Secretary of the Treasury.

AN ACT regulating passenger ships and vessels.

Be it enacted, &c., That if the master or other person on board of any ship or vessel, owned in the whole or in part by a citizen or citizens of the United States, or the Territories thereof, or by a subject or subjects, citizen or citizens, of any foreign country, shall, after the first day of January next, take on board of such ship or vessel, at any foreign port or place, or shall bring or convey into the United States, or the territories thereof, from any foreign port or place, or shall carry, convey, or transport from the United States, or the territories thereof, to any foreign port or place, a greater number of passengers than two for every five tons of such ship or vessel, according to custom-house measurement, every such master, or other person so offending, and the owner or owners of such ship or vessel, shall severally forfeit and pay to the United States the sum of one hundred and fifty dollars for each and every passenger so taken on board of such ship or vessel over and above the aforesaid number of two to every five tons of such ship or vessel; to be recovered by suit in any circuit or district court of the United States where the said vessel may arrive, or where the owner or owners aforesaid may reside: *Provided, nevertheless*, That nothing in this act shall be taken to apply to the complement of men usually and ordinarily employed in navigating such ship or vessel.

SEC. 2. That if the number of passengers so taken on board of any ship or vessel as aforesaid, or conveyed or brought into the United States, or transported therefrom as aforesaid, shall exceed the said proportion of two to every five tons of such ship or vessel by the number of twenty passengers in the whole, every such ship or vessel shall be deemed and taken to be forfeited to the United States, and shall be prosecuted and distributed in the same manner in which the forfeitures and penalties are recovered and distributed under the provisions of the act enti-

tled "An act to regulate the collection of duties on imports and tonnage."

SEC. 3. That every ship or vessel bound on a voyage from the United States to any port on the continent of Europe, at the time of leaving the last port whence such ship or vessel shall sail, shall have on board, well secured under deck, at least sixty gallons of water, one hundred pounds of salted provisions, one gallon of vinegar, and one hundred pounds of wholesome ship-bread for each and every passenger on board such ship or vessel, over and above such other provisions, stores, and live stock as may be put on board by such master or passenger for their use, or that of the crew of such ship or vessel; and in like proportion for a shorter or longer voyage; and if the passengers on board of such ship or vessel in which the proportion of provisions herein directed shall not have been provided, shall at any time be put on short allowance in water, flesh, vinegar, or bread during any voyage aforesaid, the master and owner of such ship or vessel shall severally pay to each and every passenger who shall have been put on short allowance, as aforesaid, the sum of three dollars for each and every day they may have been on such short allowance; to be recovered in the same manner as seamens' wages are or may be recovered.

SEC. 4. That the captain or master of any ship or vessel arriving in the United States, or any of the territories thereof, from any foreign place whatever, at the same time that he delivers a manifesto of the cargo, and, if there be no cargo, then at the time of making report or entry of the ship or vessel, pursuant to the existing laws of the United States, shall also deliver and report, to the collector of the district in which such ship or vessel shall arrive, a list or manifest of all the passengers taken on board of the said ship or vessel at any foreign port or place; in which list or manifest it shall be the duty of the said master to designate, particularly the age, sex, and occupation, of the said passengers, respectively, the country to which they severally belong, and that of which it is their intention to become inhabitants; and shall further set forth whether any, and what number, have died on the voyage; which report and manifest shall be sworn to by the said master, in the same manner as is directed by the existing laws of the United States in relation to the manifest of the cargo; and that the refusal or neglect of the master aforesaid to comply with the provisions of this section, shall incur the same penalties, disabilities, and forfeitures, as are at present provided for a refusal or neglect to report and deliver a manifest of the cargo aforesaid.

SEC. 5. That each and every collector of the customs, to whom such manifest or list of passengers as aforesaid shall be delivered, shall, quarter-yearly, return copies thereof to the Secretary of State of the United States, by whom statements of the same shall be laid before Congress at each and every session.

Approved March 2, 1819.

AN ACT to regulate the carriage of passengers in merchant vessels.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if the master of any

vessel, owned in whole or in part by a citizen of the United States of America, or by a citizen of any foreign country, shall take on board such vessel, at any foreign port or place, a greater number of passengers than in the following proportion to the space occupied by them and appropriated for their use, and unoccupied by stores or other goods, not being the personal luggage of such passengers—that is to say, on the lower deck or platform one passenger for every fourteen clear superficial feet of deck, if such vessel is not to pass within the tropics during such voyage,; but if such vessel is to pass within the tropics during such voyage, then one passenger for every twenty such clear superficial feet of deck, and on the orlop deck (if any) one passenger for every thirty such superficial feet in all cases, with intent to bring such passengers to the United States of America, and shall leave such port or place with the same, and bring the same, or any number thereof, within the jurisdiction of the United States aforesaid; or if any such master of a vessel shall take on board of his vessel at any port or place within the jurisdiction of the United States aforesaid, any greater number of passengers than the proportions aforesaid admit, with intent to carry the same to any foreign port or place, every such master shall be deemed guilty of a misdemeanor, and, upon conviction thereof before any circuit or district court of the United States aforesaid, shall for each passenger taken on board beyond the above proportions be fined in the sum of fifty dollars, and may also be imprisoned for any term not exceeding one year: *Provided*, That this act shall not be construed to permit any ship or vessel to carry more than two passengers to five tons of such ship or vessel.

SEC. 2. *And be it further enacted*, That if the passengers so taken on board of such vessel, and brought into or transported from the United States aforesaid, shall exceed the number limited by the last section to the number of twenty in the whole, such vessel shall be forfeited to the United States aforesaid, and be prosecuted and distributed as forfeitures are, under the act to regulate duties on imports and tonnage.

SEC. 3. *And be it further enacted*, That if any such vessel as aforesaid shall have more than two tiers of berths, or in case, in such vessel, the interval between the floor and the deck or platform beneath shall not be at least six inches, and the berths well constructed; or in case the dimensions of such berths shall not be at least six feet in length, and at least eighteen inches in width, for each passenger as aforesaid, then the master of said vessel, and the owners thereof, severally, shall forfeit and pay the sum of five dollars for each and every passenger on board of said vessel on such voyage, to be recovered by the United States as aforesaid in any circuit or district court of the United States where such vessel may arrive, or from which she sails.

SEC. 4. *And be it further enacted*, That, for the purpose of this act, it shall in all cases be computed that two children, each being under the age of eight years, shall be equal to one passenger, and that children under the age of one year shall not be included in the computation of the number of passengers.

SEC. 5. *And be it further enacted*, That the amount of the several penalties imposed by this act shall be liens on the vessel or vessels violating its provisions; and such vessel may be libelled and sold there-

for in the district court of the United States aforesaid, in which such vessel shall arrive.

Approved February 22, 1847.

AN ACT to amend an act entitled "An act to regulate the carriage of passengers in mer chant vessels," and to determine the time when said act shall take effect.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act to regulate the carriage of passengers in merchant vessels, approved the tweny-second day of February, eighteen hundred and forty-seven, shall, in regard to all vessels arriving from ports on this side of the capes of Good Hope and Horn, take effect and be in force from and after the thirty-first day of May next ensuing; and in regard to all vessels arriving from places beyond said capes, on and after the thirtieth day of October next ensuing.

SEC. 2. *And be it further enacted*, That so much of said act as authorizes shippers to estimate two children of eight years of age and under as one passenger, in the assignment of room, is hereby repealed.

Approved March 2, 1847.

AN ACT exempting vessels employed by the American Colonization Society in transporting colored emigrants from the United States to the coast of Africa, from the provisions of the acts of the 22d February and 2d of March, eighteen hundred and forty-seven, regulating the carriage of passengers in merchant vessels.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the passage of this act, all and every vessel and vessels which shall or may be employed by the American Colonization Society, or by the Maryland State Colonization Society, to transport, and which shall actually transport, from any port or ports in the United States to any colony or colonies on the west coast of Africa, colored emigrants to reside there, shall be, and the same are hereby, excepted out of and exempted from the operation of the act entitled "An act to regulate the carriage of passengers in merchant vessels," passed twenty-second February, eighteen hundred and forty-seven; and of the act entitled "An act to amend an act entitled 'An act to regulate the carriage of passengers in merchant vessels, and to determine the time when said act shall take effect,' passed second March, eighteen hundred and forty-seven."

Approved January 31, 1848.

AN ACT to provide for the ventilation of passenger vessels, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all vessels, whether of the United States or any other country, having sufficient capacity, according to law, for fifty or more passengers, (other than cabin passengers,) shall, when employed in transporting such passengers between the United States and Europe, have on the upper deck, for the use of such passengers, a house over the passage way leading to the apartment

allotted to such passengers below deck, firmly secured to the deck or combings of the hatch, with two doors, the sills of which shall be at least one foot above the deck, so constructed that one door or window in such house may at all times be left open for ventilation; and all vessels so employed, and having the capacity to carry one hundred and fifty such passengers or more, shall have two such houses, and the stairs or ladder leading down to the aforesaid apartment shall be furnished with a hand-rail of wood or strong rope: *Provided, nevertheless*, booby hatches may be substituted for such houses in vessels having three permanent decks.

SEC. 2. *And be it further enacted*, That every such vessel so employed, and having the legal capacity for more than one hundred such passengers, shall have at least two ventilators to purify the apartment or apartments occupied by such passengers—one of which shall be inserted in the after part of the apartment or apartments, and the other shall be placed in the forward portion of the apartment or apartments—and one of them shall have an exhausting cap to carry off the foul air, and the other a receiving cap to carry down the fresh air; which said ventilators shall have a capacity proportioned to the size of the apartment or apartments to be purified, namely: if the apartment or apartments will lawfully authorize the reception of two hundred such passengers, the capacity of such ventilators shall, each of them, be equal to a tube of twelve inches diameter in the clear, and in proportion for larger or smaller apartments; and all said ventilators shall rise at least four feet six inches above the upper deck of any such vessel, and be of the most approved form and construction: *Provided*, That if it shall appear, from the report to be made and approved as provided in the seventh section of this act, that such vessel is equally well ventilated by any other means, such other means of ventilation shall be deemed and held to be a compliance with the provisions of this section.

SEC. 3. *And be it further enacted*, That every vessel carrying more than fifty such passengers, shall have for their use on deck, housed and conveniently arranged, at least one camboose or cooking-range, the dimensions of which shall be equal to four feet long and one foot six inches wide for every two hundred passengers; and provision shall be made in the manner aforesaid in this ratio for a greater or less number of passengers: *Provided*, however, and nothing herein contained shall take away the right to make such arrangements for cooking between decks, if that shall be deemed desirable.

SEC. 4. *And be it further enacted*, That all vessels employed as aforesaid shall have on board, for the use of such passengers, at the time of leaving the last port whence such vessel shall sail, well secured under deck, for each passenger, at least fifteen pounds of good navy bread, ten pounds of rice, ten pounds of oat-meal, ten pounds of wheat-flour, ten pounds of peas and beans, thirty-five pounds of potatoes, one pint of vinegar, sixty gallons of fresh water, ten pounds of salted pork, free of bone, all to be of good quality, and a sufficient supply of fuel for cooking; but at places where either rice, oat-meal, wheat-flour, or peas and beans, cannot be procured of good quality, and on reasonable terms, the quantity of either or any of the other last named articles may be increased and substituted therefor; and in case potatoes cannot be

procured on reasonable terms, one pound of either of said articles may be substituted in lieu of five pounds of potatoes; and the captains of such vessels shall deliver to each passenger at least one-tenth part of the aforesaid provisions weekly, commencing on the day of sailing; and daily at least three quarts of water, and sufficient fuel for cooking; and if the passengers on board of any such vessel in which the provisions, fuel and water, herein required, shall not have been provided as aforesaid, shall at any time be put on short allowance during any voyage, the master or owner of any such vessels shall pay to each and every passenger, who shall have been put on short allowance, the sum of three dollars for each and every day they may have been on such short allowance, to be recovered in the circuit or district court of the United States: *Provided, nevertheless*, and nothing herein contained shall prevent any passenger, with the consent of the captain, from furnishing for himself the articles of food herein specified, and, if put on board in good order, it shall fully satisfy the provisions of this act so far as regards food: *And provided further*, That any passenger may also, with the consent of the captain, furnish for himself an equivalent for the articles of food required in other and different articles; and if without waste or neglect on the part of the passenger, or inevitable accident, they prove insufficient, and the captain shall furnish comfortable food to such passengers during the residue of the voyage, this in regard to food shall also be a compliance with the terms of this act.

SEC. 5. *And be it further enacted*, That the captain of any such vessel so employed is hereby authorized to maintain good discipline, and such habits of cleanliness among such passengers as will tend to the preservation and promotion of health; and to that end, he shall cause such regulations as he may adopt for this purpose to be posted up before sailing, on board such vessel, in a place accessible to such passengers, and shall keep the same so posted up during the voyage; and it is hereby made the duty of said captain to cause the apartment occupied by such passengers to be kept, at all times, in a clean, healthy state; and the owners of every such vessel so employed are required to construct the decks, and all parts of said apartment, so that it can be thorougnly cleansed; and they shall also provide a safe, convenient privy or water-closet for the exclusive use of every one hundred such passengers. And when the weather is such that said passengers cannot be mustered on deck with their bedding, it shall be the duty of the captain of every such vessel to cause the deck occupied by such passengers to be cleaned [cleansed] with chloride of lime, or some other equally efficient disinfecting agent, and also at such other times as said captain may deem necessary.

SEC. 6. *And be it further enacted*, That the master and owner or owners of any such vessel so employed, which shall not be provided with the house or houses over the passage-ways, as prescribed in the first section of this act; or with ventilators, as prescribed in the second section of this act; or with the cambooses or cooking-ranges, with the houses over them, as prescribed in the third section of this act; shall severally forfeit and pay to the United States the sum of two hundred dollars for each and every violation of, or neglect to conform to, the provisions of each of said sections; and fifty dollars for each and every neg-

lect or violation of any of the provisions of the fifth section of this act; to be recovered by suit in any circuit or district court of the United States, within the jurisdiction of which the said vessel may arrive, or from which it may be about to depart, or at any place within the jurisdiction of such courts, wherever the owner or owners, or captain of such vessel may be found.

SEC. 7. *And be it further enacted*, That the collector of the customs, at any port in the United States at which any vessel so employed shall arrive, or from which any such vessel shall be about to depart, shall appoint and direct one of the inspectors of the customs for such port to examine such vessel, and report in writing to such collector, whether the provisions of the first, second, third, and fifth sections of this act have been complied with in respect to such vessel; and if such report shall state such compliance, and be approved by such collector, it shall be deemed and held as conclusive evidence thereof.

SEC. 8. *And be it further enacted*, That the first section of the act entitled "An act to regulate the carriage of passengers in merchant vessels," approved February twenty-second, eighteen hundred and forty-seven, be so amended, that when the height or distance between the decks of the vessels referred to in the said section shall be less than six feet, and not less than five feet, there shall be allowed to each passenger sixteen clear superficial feet on the deck, instead of fourteen, as prescribed in said section; and if the height or distance between the decks shall be less than five feet, there shall be allowed to each passenger twenty-two clear superficial feet on the deck; and if the master of any such vessel shall take on board his vessel, in any port of the United States, a greater number of passengers than is allowed by this section, with the intent specified in said first section of the act of eighteen hundred and forty-seven, or if the master of any such vessel shall take on board at a foreign port, and bring within the jurisdiction of the United States, a greater number of passengers than is allowed by this section, said master shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished in the manner provided for the punishment of persons convicted of a violation of the act aforesaid; and in computing the number of passengers on board such vessels, all children under the age of one year, at the time of embarkation, shall be excluded from such computation.

SEC. 9. *And be it further enacted*, That this act shall take effect, in respect to such vessels sailing from ports in the United States, in thirty days from the time of its approval; and in respect to every such vessel sailing from ports in Europe, in sixty days after such approval; and it is hereby made the duty of the Secretary of State to give notice, in the ports of Europe, of this act, in such manner as he may deem proper.

SEC. 10. *And be it further enacted*, That so much of the first section of the act entitled "An act regulating passenger ships and vessels," approved March second, eighteen hundred and nineteen, or any other act that limits the number of passengers to two for every five tons, is hereby repealed.

Approved May 17, 1848.

AN ACT to extend the provisions of all laws now in force relating to the carriage of passengers in merchant vessels, and the regulation thereof.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all vessels bound from any port in the United States to any port or place in the Pacific ocean, or on its tributaries, or from any such port or place to any port in the United States on the Atlantic or its tributaries, shall be subject to the provisions of all the laws now in force relating to the carriage of passengers in merchant vessels sailing to and from foreign countries, and the regulation thereof, except the fourth section of the "act to provide for the ventilation of passenger vessels, and for other purposes," approved May seventeenth, eighteen hundred and forty-eight, relating to provisions, water and fuel; but the owners and masters of all such vessels shall in all cases furnish to each passenger the daily supply of water therein mentioned, and they shall furnish, or cause the passengers to furnish for themselves, a sufficient supply of good and wholesome food; and in case they shall fail so to do, or shall provide unwholesome or unsuitable provisions, they shall be subject to the penalty provided in said fourth section in case passengers are put on short allowance of water or provisions.

SEC. 2. *And be it further enacted*, That the act entitled "An act to regulate the carriage of passengers in merchant vessels," approved February twenty-two, eighteen hundred and forty-seven, shall be so amended as that a vessel passing into or through the tropics shall be allowed to carry the same number of passengers as vessels that do not enter the tropics.

SEC. 3. *And be it further enacted*, That this act shall take effect on and after the fifteenth day of March, eighteen hundred and forty-nine.

Approved March 3, 1849.

GENERAL REGULATIONS—No. 35.

Circular to collectors of the customs.—Statistical returns.

TREASURY DEPARTMENT,
September 14, 1854.

The following instructions are supplementary to the general regulations No. 27, of the 13th July, 1854, containing the requirements of the circular of June 1, 1847, therein referred to, which are now in force, and to be duly complied with:

Nos. 1 and 2 are forms for rendering the details of *imports* and *exports* of articles not enumerated in the abstracts numbered 2 and 3, but which details will appear at their respective values in the columns at the end of those abstracts under the head of "*merchandise not enumerated*," at the several rates of duty with which the article or articles are chargeable.

Previous to the operation of the act of the 14th of August, 1846, duties were levied on the ascertained quantities of certain articles imported; hence the principle laid down in the act of 1820 for ascer-

taining the value of goods *free of duty*, and of articles *paying duty on their quantity*, to be that which governed in the case of goods *paying duties ad valorem*.

The act of August, 1846, changes in some respects the mode of levying duties on certain imports, and directs that from and after the first day of December, 1846, all goods, wares, and merchandise imported, (not free of duty,) shall be subject to duty on their value.

The mode of ascertaining this value is clearly pointed out in the first section of the act of the 3d March, 1851, which enacts that the actual market value or wholesale price, *at the period of the exportation to the United States*, in the principal markets of the country from which the same shall have been imported into the United States, shall be appraised, and to such value shall be added all costs and charges, except insurance, and including in every case a charge for commissions at the usual rates, as the true value at the port where the same may be entered, upon which duties shall be assessed.

The costs and charges that are to be added to said value in making said appraisement or assessment, are specified in the circular issued by this department on the 25th August, 1853, and are as follows:

First. They must include "purchasing, carriage, bleaching, dyeing, dressing, finishing, putting up, and packing," together with the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

Second. Commission at the usual rate, but in no case less than 2½ per cent.; and where there is a distinct brokerage, or where brokerage is a usual charge at the place of shipment or purchase, that to be added likewise.

Third. Export duties, cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues, and shipping charges, dock or wharf dues, and all charges to place the article on shipboard, and fire insurance, if effected for a period prior to the shipment of the goods to the United States.

Discounts are never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraisers; but in no case to be allowed unless it is exhibited on the face of the invoice.

Although the act of the 14th of August, 1846, imposes an ad valorem duty on all goods, wares, and merchandise imported, yet the act of the 10th of February, 1820, being a permanent act, requires the kinds, quantities, and values of the imports and exports to be stated in such manner as the Secretary of the Treasury may direct. Provision has therefore been made in the forms which provides for the quantities as well as the values of such articles as heretofore paid specific duties.

In order to meet the requirements of the act of 1820, it is necessary that the *whole of the imports* made into each collection district from *each country*, and the whole exports of foreign goods *to* each country, be clearly stated, as provided for in the forms transmitted; for without this the act above mentioned cannot be complied with, but, in a great measure, its object would be defeated.

Separate and distinct returns are to be made of imports, exports of foreign goods, and exports of domestic produce and manufacture, in American and in foreign vessels.

The 10th section of the act of 1820 declares that all articles exported shall be valued at their actual cost, *or the values which they may truly bear*, at the time of exportation, in the ports of the United States from which they are exported; and that all articles imported shall be valued at their actual cost, *or the values which they may truly bear*, in the foreign ports from which they are exported for importation into the United States at the time of such exportation.

In the abstracts of imports and exports, be careful to avoid introducing fractions of a dollar in the values. If the fraction be fifty cents, or more, call it one dollar—if less than fifty, reject it; and in the same way treat quantities less than gallons, pounds, hundred-weights, &c.

Nos. 3, 4, 5, and 6, contain forms for the returns of vessels employed in the foreign commerce of the United States, entering *from* and clearing *for* foreign ports. It is desirable that *ports* in foreign countries which vessels may enter *from*, or clear *for*, may be written in a fair legible hand, that no doubt may exist of its locality or the place intended, in order that the tonnage employed in the trade with each country may be distinctly and correctly stated at the treasury.

As there are foreign ports of the same name—as, for instance, St. John's in Porto Rico, St. John's in Antigua, and St. John's in New Brunswick; Trinidad de Cuba and the *Island of Trinidad*, and of ports of less commercial notoriety—it is necessary that the country or island where such port or place is situated be entered on the abstract, for the reason above assigned. This information can always be had from the owners or the officer commanding the vessel, and should be entered on the tonnage book or record, for reference afterwards, should it be necessary.

Forms of the returns of vessels engaged in the coasting trade, in the bank or cod fisheries, and fisheries on the coast, entering and clearing, are also appended, (Nos. 7 and 8.)

The fisheries of the United States have ever been deemed of great national importance, and a most valuable branch of our commerce. They are important as giving employment to a large amount of tonnage, navigated by a great number of skilful and hardy seamen, and to productive classes of mechanics on shore. To obtain a full view of this branch of national industry, the annexed forms for returns of the whale fishery, the seal fishery, the bank or cod fishery, and the mackerel fishery, have been devised and are hereto appended, numbered 9, 10, 11, and 12.

By accompanying your returns with a list of the abstracts called for under the act of 1820, a summary will be presented of the commercial transactions of your district, in the form hereto annexed, No. 13.

The time for transmitting these returns will be that stated in general regulations No. 27.

JAMES GUTHRIE,
Secretary of the Treasury.

No. 1.

Articles not enumerated in the general abstract of imports in American vessels, the values of which appear in that abstract, under the head of "Value of merchandise not enumerated, at 5, 10, 15, 20, 25, 30, and 40 per cent."

From England.	Imports.		
	Value of the respective articles.	Value of each class.	Value from each country.
Ivory, unmanufactured.....at 5 per cent.	$115 00		
Lac dye.....do.....	120 00		
Seed lac.....do.....	113 00		
Shellac.....do.....	120 00		
		$468 00	
Cochineal.....at 10 per cent.	520 00		
Cudbear.....do.....	115 00		
Gum Arabic.....do.....	120 00		
Gum Senegal.....do.....	75 00		
		830 00	
Arsenic.....at 15 per cent.	27 00		
Bark, Peruvian.....do.....	175 00		
Bark, quilla.....do.....	96 00		
Brazil paste.....do.....	35 00		
		333 00	
Arrowroot.....at 20 per cent.	215 00		
Beeswax.....do.....	121 00		
Chromate of lead.....do.....	85 00		
Dried pulp.....do.....	76 00		
		497 00	
Borax or tincal.....at 25 per cent.	217 00		
Burgundy pitch.....do.....	55 00		
Feathers and down of all kinds.....do.....	132 00		
Feather-beds.....do.....	112 00		
		516 00	
Coach and harness furniture. at 30 per cent.	325 00		
Coaches and carriages.....do.....	417 00		
Dolls and toys of all kinds.....do.....	121 00		
Fans and fire-screens.....do.....	113 00		
		976 00	
Alabaster and spar ornaments. at 40 per cent.	65 00		
Composition tops for tables, &c....do.....	56 00		
Scagliola tops for tables, &c.....do.....	70 00		
Comfits, sweetmeats prepared, &c. do.....	21 00		
		212 00	
			$3,832 00

NOTE.—The articles not enumerated in the abstract of imports in foreign vessels, to be accounted for in like manner.

No. 2.

rticles not enumerated in the general abstract of foreign merchandise exported in American vessels, the values of which appear in that abstract, under the head of "Merchandise not enumerated, at 5, 10, 15, 20, 25, 30, *and* 40 *per cent.*"

To England.	Foreign goods exported.		
	Value of the respective articles.	Value of each class.	Value to each country.
[Details to be stated as in No. 1.]			

OTE.—The articles not enumerated in the abstract of foreign goods exported in foreign ıels, to be accounted for in like manner.

No. 3.

Abstract of American vessels cleared from the district of *for foreign countries during the quarter ending on the* *day of* , 184 .

Date of clearance.	Denomination and name of vessel.	Master's name.	Destination.		Tonnage.	Crew.	
			Port.	Where situated.		Men.	Boys.

No. 4.

Abstract of American vessels entered the district of *the* *day of* *from foreign countries during the quarter ending on* , 184 .

Date of entry.	Denomination and name of vessel.	Master's name.	Whence arrived.		Tonnage.	Crew.	
			Port.	Where situated.		Men.	Boys.

No. 5.

Abstract of foreign vessels cleared from the district of *the* *day of* *for foreign countries during the quarter ending on* , 184 .

Date of clearance.	Denomination and name of vessel.	Flag.	Master's name.	Destination.		Tonnage.	Crew.	
				Port.	Where situated.		Men.	Boys.

No. 6.

Abstract of foreign vessels entered the district of *the* *day of* *from foreign countries during the quarter ending on* , 184 .

Date of entry.	Denomination and name of entry.	Flag.	Master's name.	Whence arrived.		Tonnage.	Crew.	
				Port.	Where situated.		Men.	Boys.

No. 7.

Abstract of registered and of enrolled and licensed vessels employed in the coasting trade and fishery, which cleared from the district of during the quarter ending , 184 .

Date of entry.	Denomination and name of vessel.	Destination.	Tonnage employed in the coasting trade and fisheries.			Crew.	
			Coasting trade.		Fisheries.		
			Registered.	Licensed.	Licensed.	Men.	Boys.
			Tons.			No.	

NOTE.—See note on the return of vessels entered.

No. 8.

Abstract of registered and of enrolled and licensed vessels, employed in the coasting trade and fisheries, which entered the district of during the quarter ending , 184 .

Date of entry.	Denomination and name of vessel.	Where from.	Tonnage employed in the coasting trade and fisheries.			Crew.	
			Coasting trade.		Fisheries.		
			Registered.	Licensed.	Licensed.	Men.	Boys.
			Tons.			No.	

NOTE.—In those districts where there are no vessels employed in the fisheries, the column headed *fisheries* may be omitted.

No. 9.

Abstract of vessels employed in the whale fishery, which entered the district of during the quarter ending

Date of entry.	Name of vessel and denomination.	Whence arrived.	Tonnage employed.			Product of the whale fishery.							
			Tonnage.	Crew.		Oil.				Whalebone.		Other marine productions.	Total value.
				Men.	Boys.	Spermaceti.		Whale and other fish.		Pounds.	Value.		
						Galls.	Value.	Galls.	Value.				
In whale fishery: In port, No. ; Tons, . At sea, No. ; Tons, .													

No. 10.

Abstract of vessels employed in the seal fishery, entered

Date of entry.	Denomination and name of vessel.	Master's name.	Whence arrived.	Tonnage employed.			Product of the seal fishery.					
				Tonnage.	Crew.		Seal-skins.		Oil.		Other marine productions, value.	Total value.
					Men.	Boys.	No.	Value.	Galls.	Value.		

No. 11.

Abstract of the tonnage employed, and of the product of the bank and cod fishery, during the season ending

Name of vessel.	Master's name.	Tonnage employed.			Product of the cod fishery.						
		Tonnage.	Crew.		Fish cured.		Oil.				Total value.
			Men.	Boys.	Cwt.	Value.	Galls.	Value.			

Note.—The return will be made at the close of the fishing season.

No. 12.

Abstract of tonnage employed, and product of the mackerel fishery, during the season.

Vessel's name.	Master's name.	Tonnage, &c., employed.				Product of the mackerel fishery.					
		Tonnage.		Crew.		Mackerel.					Total value.
				Men.	Boys.	Bbls.	Kegs.	Value.			

Note.—The return will be made at the close of the fishing season.

No. 13.

A list of documents transmitted to the Register of the Treasury, exhibiting a summary view of the foreign commerce of the district of ———, during the quarter ending on the ——— day of ———, 184–.

	Value.
Imports in American vessels	$
Imports in foreign vessels	
Exports of foreign goods in American vessels	
Exports of foreign goods in foreign vessels	
Exports of domestic produce in American vessels	
Exports of domestic produce in foreign vessels	

	No. of vessels.	Tonnage.	Crew.	
			Men.	Boys.
Tonnage of American vessels entered				
Tonnage of foreign vessels entered				
Tonnage of American vessels cleared				
Tonnage of foreign vessels cleared				
Tonnage of vessels in the coasting trade entered				
Tonnage of vessels in the coasting trade cleared				
Articles not enumerated, No. 4, in American vessels, imported				
Articles not enumerated, No. 4, in foreign vessels, imported				
Articles not enumerated, No. 5, in American vessels, exported				
Articles not enumerated, No. 5, in foreign vessels, exported				

	Value.
Duties assessed on merchandise imported—	
In American vessels	$
In foreign vessels	
	$
Drawback payable on merchandise exported	$

District of ———,
Collector's Office, 30th of ———, 184–.

Collector.

GENERAL REGULATIONS—No. 36.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *November* 10, 1854.

It is deemed advisable to issue, in the form of general regulations, the instructions forwarded to the collectors of several of the principal ports in the United States, under date of the 16th ultimo, as follows:

In consideration of the privilege now enjoyed by citizens of the United States, as well as of the probable exemption from duty, at an early day, of "fish of all kinds, the products of fish, and of all other creatures living in the water," in pursuance of the stipulations of the reciprocity treaty of the 5th of June last, entered into between the United States and Great Britain, upon due compliance with the requirements of said treaty, respectively, by the Imperial Parliament and the Provincial Parliaments of the British North American Colonies, affected by the treaty aforesaid, and in order to facilitate and promote certain arrangements and understandings (dependent upon the action of Congress) had between the Secretary of State of the United States and the British minister, Mr. Crampton, it becomes necessary to issue the following instructions for your government, to wit:

1. On entry at your port, for consumption, of fish of the description mentioned, and due payment of the duties thereon, you will give the owner, importer, or agent, a proper receipt therefor, with the custom-house sealed attached, specifying the name and nation of the vessel or other vehicle, the date of the entry, the place from whence arriving, with the quantity and description of the fish.

2. Should the parties desire to warehouse under bond, you will permit the same to be done in accordance with existing provisions of law on the subject, taking care to give such particulars of the transaction, in the bond, as to show the true object of the obligation.

In consequence of the action of the Parliament of Canada in giving effect, on the part of that province, to the reciprocity treaty of the 5th June last, and the order of the customs department of Canada in pursuance thereof, and similar legislative action on the part of the province of New Brunswick, of which the department has received satisfactory information, collectors and other proper officers of the customs are hereby further instructed to apply the foregoing regulations, Nos. 1 and 2, to the importations into the United States from Canada and New Brunswick of the articles (if the products of either of those provinces) enumerated in the schedule annexed to article third of the reciprocity treaty of the 5th June last, and in the first section of the act of Congress of the 5th August last, giving effect to said treaty, to wit:

Grain, flour, and breadstuffs of all kinds; animals of all kinds; fresh, smoked, and salted meats; cotton-wool; seeds and vegetables; undried fruits; dried fruits; fish of all kinds; products of fish and of all other creatures living in the water; poultry; eggs; hides, furs, skins, or tails undressed; stone or marble in its crude or unwrought state; slate; butter; cheese; tallow; lard; horns; manures; ores of metals of all kinds; coal; pitch, tar, turpentine; ashes; timber and lumber of

all kinds, round, hewed, and sawed, unmanufactured in whole or in part; fire-wood, plants, shrubs, and trees; pelts; wool; fish oil; rice; broom-corn and bark; gypsum, ground or unground; hewn or wrought or unwrought burr or grindstones; dyestuffs; flax, hemp, and tow, unmanufactured; unmanufactured tobacco; rags.

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL INSTRUCTIONS—No. 37.

To collectors and other officers of the customs.—Blankets, under act of July 30, 1846.

TREASURY DEPARTMENT, *November* 16, 1854.

The attention of this department having been given to the proper classification, under the existing tariff act, of various descriptions of merchandise imported into the United States and claimed to be admitted as "blankets," the following decision on questions arrising at the principal ports, submitted to the department, is communicated for your information and government:

By the provisions of law in Schedule E of said act, "*blankets* of all kinds" are chargeable with a duty of 20 per cent. ad valorem; and that class of manufactures at the time of the passage of the act, in the language of commerce, by the terms of the preceding revenue laws, and according to the best lexicographic authorities consulted by the department, was understood to comprehend only "articles of wool, loosely woven; or cotton warp and wool, loosely woven."

No species, therefore, of manufacture is considered, within the meaning and intent of the law, entitled to entry at a duty of 20 per cent. ad valorem, as a *blanket*, if not known and fully recognised in commerce as a "blanket" prior to the passage of the tariff act of July 30, 1846; or, if since manufactured of the like material or materials, not exclusively used as a blanket.

The only articles at this time shown to the satisfaction of the department to have been so known and recognised, and therefore now entitled to entry at the duty of 20 per cent. ad valorem, are:

1. *All white woolen bed-blankets*, composed wholly of wool, or wool and cotton, loosely woven, ornamented with colored stripes and figures, known in commerce under the specific designations of *Witney*, *Rose*, *Bath*, *Duffil*, *Point*, *Cradle*, and *Crib blankets*.

2. *Mackinaw blankets*, either white or of various colors, as blue, green, and scarlet, and uniformly manufactured with an indigo heading of two inches or more in width, running across the breadth at each end of the blanket, at about four inches from the end, with broad points two inches or more in length near the stripes, to indicate the size and weight of the blanket; the article being loosely woven, neither sheared, fulled, nor pressed, but teazled and raised, fully or partially, on both sides.

3. *Horse-blankets*, whether white, plaided, or colored; a coarse article, loosely woven and unsheared.

On entry being offered of merchandise as *blankets*, the importer is to be required to insert therein the specific descriptive designation of the article, whether contained in either of the foregoing lists or not, under which he claims its entry as a blanket.

The following articles are considered liable, under the law, to a duty of 30 per cent. ad valorem:

1. Manufactures of wool of various colors, not commercially recognised, prior to the passage of the existing tariff act, as *blankets*. These articles are understood to be manufactured in the same manner as Petersham-cloth, Pilot-cloth, Beaver-cloth, Duffil-cloth, Kerseys, Frieze-cloth or Flushings, and in some degree sheared, fulled, or pressed. They are imported in the form of a blanket, as it respects dimensions, and have a very narrow and faint stripe at the extreme end.

2. Articles of wool termed *Machine blankets*, woven without end, and used for aprons over the rollers in machinery.

3. *Blanketings*, of wool; not being specifically provided for in the law, chargeable as manufactures of wool.

In all cases where protest is made by the importer against the charge of 30 per cent., as manufactures of wool, on articles offered to be entered as blankets, the officers of the customs will be careful to retain samples of the article in question, duly designated and marked; and to observe all the other requirements connected with the appraisement of such goods contained in general instructions No. 11, dated November 30, 1853.

The foregoing instructions are substituted for those of the same date and number heretofore transmitted, which you are directed to cancel as rescinded.

JAMES GUTHRIE,
Secretary of the Treasury.

No. 38.

TREASURY DEPARTMENT, *November* 17, 1854.

SIR: You are hereby instructed to report to this department, on the first of each month, a list of all bonds taken at your port for the transportation of merchandise which remain on the books of your Office *expired* and *uncancelled*, except such bonds as have been extended by order of this department.

Very respectfully, your obedient servant,

JAMES GUTHRIE,
Secretary of the Treasury.

To ——— ———,
Collector of the Customs.

GENERAL INSTRUCTIONS—No. 39.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *November* 18, 1854.

Questions having been submitted to this department in relation to the classification of certain articles of cotton claimed to be entitled to entry under Schedule E of the existing tariff act, at a duty of 20 per cent. ad valorem, it has been decided that gloves of cotton, lined with cotton, both being made on frames, and under-garments of cotton, similar to shirts, whether termed vests, jackets, or otherwise, if made on frames, are among the articles enumerated in Schedule E of the tariff, and referred to in treasury circular of 8th of May, 1848, as so entitled to entry, under the restrictions and with the privileges specified in said circular.

JAMES GUTHRIE,
Secretary of the Treasury.

GENERAL REGULATIONS—No. 40.

To collectors and other officers of the customs.

TREASURY DEPARTMENT, *December* 1, 1854.

The department having received satisfactory information that the lieutenant governor of Nova Scotia, in the event of that province being included in the provisions of general regulations No. 36, issued on the 10th ultimo, will, by proclamation, instruct the custom-house officers of said province to apply similar provisions on the entry at the ports of Nova Scotia of the products of the United States specified in the reciprocity treaty, you are hereby instructed to apply said general regulations to importations into the United States from Nova Scotia of the articles enumerated in said treaty, if the products either of that province, Canada, or New Brunswick.

JAMES GUTHRIE,
Secretary of the Treasury.

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